Department of Taxation and Finance

Instructions for Form IT-360.1

Change of City Resident Status

New York City • Yonkers

IT-360.1-I

General information

If during the tax year you had 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, submit Form IT-360.1 with 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.

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

If you had a:	File:
New York City or Yonkers (or both) change of resident status and you were a New York State resident for the entire year	**Form IT-201** to report your full-year New York State resident tax and your part-year New York City resident tax, or part-year Yonkers resident income tax surcharge (or both) **and** **Form IT-360.1** to compute your part-year New York City resident tax **or** part-year Yonkers resident income tax surcharge (or both)
New York State and New York City, or New York State and Yonkers change of resident status	**Form IT-203** to report your part-year New York State resident tax and your part-year New York City resident tax or part-year Yonkers resident income tax surcharge **and** **Form IT-360.1** to compute your part-year New York City resident tax **or** part-year Yonkers resident income tax surcharge

Note: You may also have to file **Form Y-203**, *Yonkers Nonresident Earnings Tax Return*, to report any wages or net earnings from self-employment that you received from Yonkers sources during your Yonkers nonresident period. (However, if you did not receive any such wages from an employer or earnings from self-employment during your Yonkers nonresident period, you do not have to file Form Y-203. Submit with either your Form IT-201 or your Form IT-203 a statement saying that you did not receive any wages or earnings from self-employment from Yonkers sources during that period.)

Returns for married taxpayers

If you are married filing a joint return and	file Form IT-360.1	Notes
you both changed your New York City or Yonkers resident status at the same time	jointly	
one spouse was a full-year resident or full-year nonresident of New York City and the other spouse changed their New York City resident status	only for the spouse who changed city residence	New York City resident tax must be computed separately for the full-year New York City resident spouse on Form IT-201.
you each changed your New York City or Yonkers resident status at different times	separately	
one spouse was a full-year resident or full-year nonresident of Yonkers and the other spouse changed their Yonkers resident status	only for the spouse who changed Yonkers residence	The spouse who changed Yonkers residence must also complete Form Y-203, if applicable, and submit it with Form IT-201 or Form IT-203. The other spouse, if a resident, must compute a separate Yonkers resident income tax surcharge for the entire tax year on Form IT-201 as if separate federal returns were filed, or, if a nonresident subject to the Yonkers nonresident earnings tax, must complete Form Y-203 and submit it with Form IT-201 or Form IT-203.

Note: If you are married filing a joint New York State return and a joint Form IT-360.1, enter both names on the joint Form IT-360.1 and the social security number of the primary taxpayer. If you are married filing a joint New York State return but are required to file a separate Form IT-360.1, enter the name and social security number of the spouse who is completing the separate Form IT-360.1.

Married taxpayers filing separate New York State returns must each file a separate Form IT-360.1.

How to file

Submit Forms IT-360.1 and Y-203, if applicable, with either your resident return, Form IT-201, or your nonresident and part-year resident return, Form IT-203.

Income and deductions – special accruals

Your accrued income as an individual moving out of New York City is income you earned in your New York City resident period but received after you became a nonresident of New York City. Your accrued income as an individual moving into New York City is non-New York **State** source income you earned in your nonresident period but received after you became a New York City resident. Income accrues to you as a taxpayer when the amount becomes fixed and determinable **and** you have an unrestricted right to receive it. An accrued expense is a cost that has been incurred but not yet paid.

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 must also accrue to New York City 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 amount on your New York State return for subsequent tax years as if no change in resident status occurred. If you elect to file a bond instead of accruing income, you will need Form IT-260, *New York State and New York City Surety Bond Form – Change of Resident Status – Special Accruals*. If you elect to file other acceptable security instead of accruing income, you will need Form IT-260.1, *Change of Resident Status – Special Accruals*.

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 W-2G, *Certain Gambling Winnings,* will serve as 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 tax 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 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 City 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.

Filing status	Standard deduction
Single ① and you **can** be claimed as a dependent on another taxpayer's return	$ 3,100
Single ① and you **cannot** be claimed as a dependent on another taxpayer's return	7,900
Married filing joint return ②, or qualifying widow(er) ⑤ with a dependent child	15,850
Married filing separate return ③	7,900
Head of household ④ (with qualifying person)	11,100

How to prorate your standard deduction and dependent exemptions

If you changed your New York City resident status, you have to prorate your standard deduction and your dependent exemptions. To do this, first determine the number of full months you spent as a New York City resident during your 12-month tax 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.

Proration chart

Number of months	Standard deduction					Dependent exemption(s)
	Single and can be claimed on another return	Single and cannot be claimed on another return	Married filing joint return and Qualifying widow(er) with dependent child	Married filing separate return	Head of household	Value of one dependent exemption (rounded in some cases)
1	$ 258	$ 658	$ 1,321	$ 658	$ 925	$ 83
2	517	1,317	2,642	1,317	1,850	167
3	775	1,975	3,962	1,975	2,775	250
4	1,033	2,633	5,283	2,633	3,700	333
5	1,292	3,292	6,604	3,292	4,625	417
6	1,550	3,950	7,925	3,950	5,550	500
7	1,808	4,608	9,246	4,608	6,475	583
8	2,067	5,267	10,567	5,267	7,400	667
9	2,325	5,925	11,887	5,925	8,325	750
10	2,583	6,583	13,208	6,583	9,250	833
11	2,842	7,242	14,529	7,242	10,175	917
12	3,100	7,900	15,850	7,900	11,100	1,000

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 filing separate return* column to find your prorated standard deduction.

Example 1: *You and your spouse moved into New York City on April 1; your 3-month city nonresident period is January through March; your 9-month city resident period is April through December. Your standard deduction on your joint New York State return for the entire year is $15,850. Your standard deduction for the nine months that you and your spouse were New York City residents, based on the* Proration chart, *is $11,887.*

If you have more than one dependent exemption, use the *Proration chart* on page 2 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 July 10 you moved from New York City to Rochester. You are entitled to two dependent exemptions totaling $2,000. For New York City purposes, you must prorate the dependent exemption to conform with your six-month city resident period (January through June). Your prorated dependent exemptions total is $1000 (2 dependent exemptions × 500).*

If only one spouse changed New York City resident status during the year, New York City resident taxes must be computed separately. The spouse who was a full-year resident of New York City must compute full-year city resident tax on Form IT-201. A Form IT-360.1 must be completed for the spouse who changed city resident status to compute a prorated New York City resident tax. Use the standard deduction portion of the *Proration chart* on page 2 for your filing status.

Example 3: *You are married and filing a joint New York State return. You are a full-year resident of New York City. Your spouse moved into New York City on September 4. You must compute a separate New York City resident tax for the entire tax year on your joint New York State Form IT-201. Your spouse, who changed city residence status as of September 4, must complete a separate Form IT-360.1 for the four-month resident period. Your standard deduction on your joint return for the entire year is $15,850. However, the married filing separate return standard deduction for the four months your spouse was a New York City resident, based on the* Proration chart, *is $2,633.*

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Name(s) and social security number

Enter your name and social security number exactly as they appear on your Form IT-201 or Form IT-203. Also enter your spouse's name, if applicable. See *Returns for married taxpayers* on the front page of these instructions.

Change of resident status box

Mark an ***X*** in the box that shows your specific change of resident status:

Box (A), New York City change of residence – Mark this box if you moved into or out of New York City. Complete Parts 1, 2, 3, and 4 of Form IT-360.1.

Box (B), Yonkers change of residence – Mark this box if you moved into or out of Yonkers. Complete Parts 1 and 5 of Form IT-360.1.

Box (C), New York City and Yonkers change of residence Mark 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 1 – New York adjusted gross income

Lines 1 through 18

Enter in Column A the amounts of income and adjustments reported on your **federal** return.

Enter in Column B that part of the income included in Column A that you received from all sources while you were a **New York City resident.**

Enter in Column C that part of the income included in Column A that you received from all sources while you were a **Yonkers resident.**

Line 19 – New York adjustments

Compute 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 or Yonkers 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. Enter in Column C the amount of additions to or subtractions from your federal adjusted gross income for the period you were a Yonkers resident.

These adjustments are listed in the instructions for Form IT-201 or Form IT-203 under *New York additions and subtractions*, and in the instructions for Form IT-225, *New York State Modifications*.

On a separate sheet marked ***Form IT-360.1, Line 19 – New York adjustments,*** identify by modification number (or description if there is no modification number) the New York adjustments that apply to you. Show the amount of each and submit this sheet with your return. Total all your adjustments and include the net figure on line 19.

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 2 – Itemized deductions for New York City

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 2 of Form IT-360.1.

Lines 21 through 34

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.

In determining these amounts, you may want to recompute federal Schedule A as if your allowable federal itemized deductions and your federal adjusted gross income were limited for federal tax purposes to your period of city 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 tax year for federal income tax purposes were limited to the period you were a **New York City resident.**

Line 31 — State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments

If the amount you reported on Form IT-360.1, line 18, Column B, is equal to or less than the applicable amount based on your filing status in Table 1 below and you itemized deductions on your federal return, enter the amount of state, local, and foreign income taxes (or general sales tax, if applicable) included on line 22, Column B, and other subtraction adjustments related to those itemized deductions included on line 28, Column B. Other subtraction adjustments are listed in the instructions for Form IT-201-D, *Resident Itemized Deduction Schedule*, or Form IT-203-D, *Nonresident and Part-Year Resident Itemized Deduction Schedule*. If you have a subtraction adjustment for long-term care (item F), complete Worksheet 1 below.

If the amount you reported on Form IT-360.1, line 18, Column B, is more than the applicable amount based on your filing status in Table 1 below and you itemized deductions on your federal return, you must complete Worksheet 1 (only if you have a subtraction adjustment for item F) and Worksheet 2. Before completing Worksheet 2, you must recompute the *Itemized Deductions Worksheet* found in the instructions for Form 1040, Schedule A. You must recompute that worksheet as if your federal adjusted gross income and your allowable federal itemized deductions were limited for federal tax purposes to your period of New York City residence.

Table 1

Filing status	Applicable amount
Single ①	$ 258,250
Married filing joint return ②, or qualifying widow(er) ⑤ with a dependent child	309,900
Married filing separate return ③	154,950
Head of household ④ (with qualifying person)	284,050

Worksheet 1

Long-term care adjustment

1 Amount of long-term care premiums included on federal Schedule A, line 1, **for your period of city residence only** ..... 1 _____

2 Amount from federal Schedule A, line 1, **for your period of city residence only** ..... 2 _____

3 Divide line 1 by line 2 and round the result to the fourth decimal place ..... 3 ___.___

4 Amount from line 21, Column B ..... 4 _____

5 Multiply line 3 by line 4. If line 18, Column B, is:

– equal to or less than the applicable amount based on your filing status in Table 1 above, enter here and include in the total for line 31.

– more than the applicable amount based on your filing status in Table 1 above, enter here and on **Worksheet 2,** line 10 ..... 5 _____

Worksheet 2

Subtraction adjustment limitation

1 Enter amount from the federal *Itemized Deductions Worksheet*, line 9 *(see line 31 instructions)* ..... 1 _____

2 Enter amount from the federal *Itemized Deductions Worksheet*, line 3 *(see line 31 instructions)* ..... 2 _____

3 Divide line 1 by line 2 and round the result to the fourth decimal place ..... 3 ___.___

4 Amount of state, local, and foreign **income** taxes (or general sales tax, if applicable) included on line 22, Column B* ..... 4 _____

5 Amount of subtraction adjustments B and C* that are related to total federal itemized deductions included on line 28, Column B. Also include that portion of the deductions under subtraction adjustment E* that is included on lines 19, 27, and 28 of federal Schedule A (for example, contributions) and is also included on line 28, Column B. ..... 5 _____

6 Add lines 4 and 5 ..... 6 _____

7 Multiply line 6 by line 3 ..... 7 _____

8 Subtract line 7 from line 6 ..... 8 _____

9 Enter the amount of subtraction adjustments D and E*, excluding that portion of subtraction adjustment E included in line 5 above ..... 9 _____

10 Enter the amount from **Worksheet 1**, line 5 ... 10 _____

11 Add lines 8, 9, and 10. Enter the total on line 31 ..... 11 _____

* For a description of subtraction adjustments, see the instructions for Form IT-201-D or Form IT-203-D.

Line 33 – Addition adjustments and college tuition itemized deduction

Addition adjustments – Recompute your addition adjustments as if your allowable New York itemized deductions were limited for New York tax purposes to your New York City resident period. See the instructions for Form IT-201-D or Form IT-203-D, for a list of addition adjustments.

College tuition itemized deduction – Recompute your allowable college tuition itemized deduction using only the expenses paid while you were a New York City resident.

– **Form IT-201 filers:** You may claim the college tuition itemized deduction only if you did not elect to claim the college tuition credit. For your New York City resident period **only**, your allowable college tuition itemized deduction will be the recomputed amount on Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, Part 1, line 3.

– **Form IT-203 filers:** Recompute your allowable college tuition itemized deduction for your New York City resident period using Form IT-203-B, Schedule C, *College tuition itemized deduction worksheet*.

(continued)

All filers – Submit a separate sheet with your Form IT-360.1 marked ***Form IT-360.1, line 33*** showing the amount of each recomputed addition adjustment (identified by item letter) that applies to you and, if applicable, your recomputed college tuition itemized deduction. Combine the recomputed addition adjustments and college tuition itemized deduction (if applicable), and enter the total amount on line 33.

Line 35 – Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If Form IT-360.1, line 20, 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 but not more than $1,000,000, enter 50% (.50) of Form IT-360.1, line 34, on line 35.
- more than $1,000,000 but not more than $10,000,000, complete Worksheet C.
- more than $10,000,000, complete Worksheet D.

Worksheet A

1	New York adjusted gross income from Form IT-360.1, line 20, 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 round the result to the fourth decimal place	**5** _____
6	Enter 25% (.25) of Form IT-360.1, line 34	**6** _____
7	Multiply line 5 by line 6	**7** _____

Enter this amount on Form IT-360.1, line 35.

Worksheet B

1	Enter the excess of New York adjusted gross income (Form IT-360.1, line 20, Column B) over $475,000 *(cannot exceed $50,000)*	**1** _____
2	Divide line 1 by $50,000 and round the result to the fourth decimal place	**2** _____
3	Enter 25% (.25) of Form IT-360.1, line 34	**3** _____
4	Multiply line 2 by line 3	**4** _____
5	Add lines 3 and 4	**5** _____

Enter this amount on Form IT-360.1, line 35.

Worksheet C

1	Enter the amount from Form IT-360.1, line 34	**1** _____
2	Enter 50% (.50) of Form IT-360.1, line 24, Column B	**2** _____
3	Subtract line 2 from line 1	**3** _____

Enter this amount on Form IT-360.1, line 35.

Worksheet D

1	Enter the amount from Form IT-360.1, line 34	**1** _____
2	Enter 25% (.25) of Form IT-360.1, line 24, Column B	**2** _____
3	Subtract line 2 from line 1	**3** _____

Enter this amount on Form IT-360.1, line 35.

Part 3 – Dependent exemptions

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 determine the prorated value of one dependent exemption for the number of months that you were a resident of New York City.

Part 4 – Part-year New York City resident tax

Complete Part 4 of Form IT-360.1 to compute your part-year New York City resident tax.

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 48 – Compute your part-year New York City resident tax on the amount on line 47 by using the *New York City tax rates* on page 6.

(continued)

New York City tax rates

Married filing jointly and **qualifying widow(er) –** filing status ② and ⑤

If line 47 is: over	but not over	The tax is:				
$ 0	$ 21,600			2.907%	of line 47	
21,600	45,000	$ 628	plus	3.534%	of the excess over	$ 21,600
45,000	90,000	1,455	plus	3.591%	" " " "	45,000
90,000	500,000	3,071	plus	3.648%	" " " "	90,000
500,000	.....	19,155*	plus	3.876%	" " " "	500,000

Single and **married filing separately –** filing status ① and ③

If line 47 is: over	but not over	The tax is:				
$ 0	$ 12,000			2.907%	of line 47	
12,000	25,000	$ 349	plus	3.534%	of the excess over	$ 12,000
25,000	50,000	808	plus	3.591%	" " " "	25,000
50,000	500,000	1,706	plus	3.648%	" " " "	50,000
500,000	.....	19,255*	plus	3.876%	" " " "	500,000

Head of household – filing status ④

If line 47 is: over	but not over	The tax is:				
$ 0	$ 14,400			2.907%	of line 47	
14,400	30,000	$ 419	plus	3.534%	of the excess over	$ 14,400
30,000	60,000	970	plus	3.591%	" " " "	30,000
60,000	500,000	2,047	plus	3.648%	" " " "	60,000
500,000	.....	19,230*	plus	3.876%	" " " "	500,000

* These amounts include an additional amount to recapture the School Tax Reduction (STAR) Program rate reduction benefit for tax rates on taxable income below $500,000.

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

New York City household credit

You qualify to claim this credit if you marked the *No* box at item C on the front page of your Form IT-201 or Form IT-203. Use the appropriate table and the notes on page 7 to determine the amount of your New York City household credit to include on line 49.

- Filing status ① – Use *Household credit table 1* on page 7 to find the amount of your New York City household credit.
- Filing status ②, ④, or ⑤ – Use *Household credit table 2* on page 7 to find the amount of your New York City household credit.
- Filing status ③ – Use *Household credit table 3* on page 7 to find the amount of your New York City household credit.

If you are married and filing a joint New York State return but are separately computing your tax for New York City, use *Household credit table 3* on page 7 to find the amount of your New York City household credit.

If you change your New York City resident status during the tax year, the New York City household credit has to be prorated based on the number of full months you spent as a resident.

Example 1: *You are single and moved into New York City on June 29. Your federal adjusted gross income for the entire year is $11,000. 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 six-month resident period, multiply $10 by 6/12 and include the result ($5) on line 49 of Form IT-360.1.*

Example 2: *You are married and filing separate returns. You moved out of New York City on May 9, and your spouse moved out 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 three federal exemptions. You are each entitled to a $45 New York City household credit. You must prorate it as follows:*

	You	*Your spouse*
New York City household credit	*$45*	*$45*
Resident period of four months (4/12 × $45)	*$15*	
Resident period of eight months (8/12 × $45)		*$30*

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

Accumulation distribution credit

If, during the period that you resided in New York City, you received an accumulation distribution as a beneficiary of a trust, you may be allowed an accumulation distribution credit for your share of:

- NYC income taxes paid by the trust,* and
- any income tax imposed on the trust by another state, political subdivision within that state, or the District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percentage of NYC tax due determined by dividing the portion of the income taxable to the trust in the other jurisdiction and taxable to the beneficiary in NYC by the beneficiary's total NYC income.

The credit may not reduce your tax due to an amount less than would have been due if the accumulation distribution was excluded from your New York AGI. Submit a copy of the computation of your New York State accumulation distribution credit.

* These amounts should be provided to you by the trust.

If you are also entitled to claim the New York City household credit, enter the total of the two credits on line 49.

New York City household credit table 1

Filing status ① only (Single)

If your FAGI (see *Note 1)* from Form IT-201 or Form IT-203 is: over	but not over	enter on Form IT-360.1, line 49:
$ (see *Note 2)*	$10,000	$ 15
10,000	12,500	10
12,500		No credit is allowed; do not make an entry on Form IT-360.1, line 49.

New York City household credit table 2

Filing status ②, ④ and ⑤

If your FAGI (see *Note 1)* from Form IT-201 or Form IT-203 is:		And the number of exemptions listed on Form IT-201, item H (Form IT-203, item I) plus one for you (and one for your spouse if *Married filing joint return)* is:							
		1	2	3	4	5	6	7	over 7 (see *Note 3)*
over	but not over	Enter on Form IT-360.1 line 49:							
$ (see *Note 2)*	$ 15,000	$ 30	60	90	120	150	180	210	30
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	22,500	10	20	30	40	50	60	70	10
22,500		No credit is allowed; do not make an entry on Form IT-360.1, line 49.							

New York City household credit table 3 (see *Note 5*)

Filing status ③ only (Married filing separate return)

If your FAGI (see *Note 4)* from Form IT-201 or Form IT-203 (total from both returns) is:		And the number of exemptions (from both returns) listed on Form IT-201, item H (Form IT-203, item I) plus one for you and one for your spouse is:							
		1	2	3	4	5	6	7	over 7 (see *Note 3)*
over	but not over	Enter on Form IT-360.1, line 49:							
$ (see *Note 2)*	$ 15,000	$ 15	30	45	60	75	90	105	15
15,000	17,500	13	25	38	50	63	75	88	13
17,500	20,000	8	15	23	30	38	45	53	8
20,000	22,500	5	10	15	20	25	30	35	5
22,500		No credit is allowed; do not make an entry on Form IT-360.1, line 49.							

Use these notes for New York City household credit tables 1, 2, and 3

Note 1 For most taxpayers, federal adjusted gross income (FAGI) is the amount from Form IT-201, line 19, or Form IT-203, line 19, *Federal amount* column. However, if on your NYS return you entered special condition code ***A6*** (for Build America Bond (BAB) interest), your FAGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.

Note 2 This amount could be ***0*** or a negative number.

Note 3 For each exemption over 7, add the amount in this column to the column 7 amount.

Note 4 For most taxpayers, federal adjusted gross income (FAGI) is the amount from Form IT-201, line 19, or Form IT-203, line 19, *Federal amount* column. However, if on your NYS return(s) you or your spouse entered special condition code ***A6*** (for Build America Bond (BAB) interest), your FAGI is the line 19 amount minus any BAB interest that was included in the line 19 amount. If your spouse was not required to file a NYS return, use your spouse's FAGI as reported on his or her federal return (minus any BAB interest included in that amount).

Note 5 Credit amounts have been rounded.

Line 51 – Part-year New York City separate tax on lump-sum distributions

Enter your New York City separate tax on lump-sum distributions you received while you were a resident of New York City. If you were a New York City resident for part of the tax year and if you used federal Form 4972 to compute your federal tax on lump-sum distributions, compute your part-year New York City tax on Form IT-230, *Separate Tax on Lump-Sum Distributions,* for that part of the year you were a New York City resident, and submit it with Form IT-201 or Form IT-203. For more information, see Form IT-230-I, *Instructions for Form IT-230.*

Line 52 – Part-year New York City resident tax on the capital gain portion of lump-sum distributions

Enter your New York City tax on the capital gain portion of your lump-sum distribution received while you were a resident of New York City. If you were a New York City resident for part of the tax year and if you used federal Form 4972, Part II, to compute your federal tax on the capital gain portion of a lump-sum distribution, compute your part-year New York City tax on Form IT-230, Part 2, and submit it with Form IT-201 or Form IT-203. For more information, see Form IT-230-I, *Instructions for Form IT-230.*

Line 54 – Enter the amount of your credit from Form IT-219, *Credit for New York City Unincorporated Business Tax*.

Part 5 – Part-year Yonkers resident income tax surcharge

Compute all credits for which you may be eligible before continuing with this part. Enter the applicable credit amounts on your Form IT-201, IT-201-ATT, IT-203, or IT-203-ATT. Complete Part 5 of Form IT-360.1 to compute your part-year Yonkers resident income tax surcharge.

– If you were a New York State resident the entire year but you changed your Yonkers resident status, complete lines 56 through 65.

– 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 66 through 72.

Line 62a or 71a – Enter on line 62a or 71a the amount you received for the property tax freeze credit. The payment was generally mailed in the fall of 2015. For more information, and to determine your amount, see *www.tax.ny.gov*.

Line 73 – Income percentage

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

Income percentage worksheet

a	Enter the amount from Form IT-360.1, line 20, Column C	**a** _____
b	Enter the amount from Form IT-360.1, line 20, Column A	**b** _____
c	Divide line a by line b. Round the result to the fourth decimal place	**c** _____