

IT-360-I Instructions for Form IT-360**1987**

Change of Resident Status — New York State, City of New York and City of Yonkers

These instructions apply to the 1987 tax year only. Do not use for other tax years.

General Information

Whenever you have a change of New York State resident status, you must complete Form IT-360 and attach it to your returns, if you are required to file returns. (Refer to **Who Must File Returns** on page 2 of these instructions, to see if you have to file New York State 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, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Your move into or out of New York State 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.

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 Form IT-100.) For the part of the year you were a 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 prior to April 20, 1987,

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.

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 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 ABC 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 temporarily 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:

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

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 New York adjusted gross income for the entire taxable year was \$900 or more. Your *New York adjusted gross 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 are subject to the minimum income tax 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 (parent's and student's savings) fund was terminated prior to April 20, 1987.
- 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 return, you should file 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 the state, you may have to file the following with the Tax Department:

- Form IT-201** (*resident return*); and
- Form IT-203** (*nonresident return*); 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 must file a joint Form IT-201 and a joint Form IT-203. If you each filed separate federal returns or changed your New York State resident status at different times, you each must file separate New York State returns (Forms IT-201 and IT-203).

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 move out of New York State, 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.

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-2104L to satisfy the special accruals provision of the Tax Law.

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

If you become a New York State resident during the taxable year, 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 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 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.

If you are married, filing separate returns and one of you claims the standard deduction, the other must also claim the standard deduction. In addition, each spouse must claim their own exemption.

New York Standard Deduction

Use this chart to figure your New York standard deduction.

Filing Status	Standard Deduction
Single and you can be claimed as a dependent on another taxpayer's return	\$2,800
Single and you cannot be claimed as a dependent on another taxpayer's return	3,600
Married filing joint return, or qualifying widow(er) with a dependent child	5,300
Married filing separate return . . .	2,650
Head of household (with qualifying person)	4,600

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 on page 3 to find the allowable amount of your standard deduction.

How to Prorate Your Exemptions

The amount 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 page 3. Refer to *Part III - Exemptions*, on page 6, for additional information.

Proration Chart For New York standard deduction and exemptions

Number of months in period	Standard Deduction					Value of New York exemption
	Single	Single claimed on another return	Married joint return	Married separate return	Head of Household	
1	\$ 300.00	\$ 233.33	\$ 441.67	\$ 220.83	\$ 383.33	\$ 75
2	600.00	466.67	883.33	441.67	766.67	150
3	900.00	700.00	1,325.00	662.50	1,150.00	225
4	1,200.00	933.33	1,766.67	883.33	1,533.33	300
5	1,500.00	1,166.67	2,208.33	1,104.17	1,916.67	375
6	1,800.00	1,400.00	2,650.00	1,325.00	2,300.00	450
7	2,100.00	1,633.33	3,091.67	1,545.83	2,683.33	525
8	2,400.00	1,866.67	3,533.33	1,766.67	3,066.67	600
9	2,700.00	2,100.00	3,975.00	1,987.50	3,450.00	675
10	3,000.00	2,333.33	4,416.67	2,208.33	3,833.33	750
11	3,300.00	2,566.67	4,858.33	2,429.17	4,216.67	825
12	3,600.00	2,800.00	5,300.00	2,650.00	4,600.00	900

Examples of Prorations

The following example shows the proration of the standard deduction:

Example 1 - You are married filing a joint return. You and your spouse moved into New York State on April 1. 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) \$1,325
times the limitation percentage (line 45a of IT-203) X 100%*
equals standard deduction allowable for the nonresident period \$1,325

Resident Period — nine months

Standard deduction (from proration chart) \$3,975

In the example above, you would be allowed the prorated standard deduction of \$1,325 (times the limitation percentage) for your nonresident period and \$3,975 for your resident period. Your standard deduction (\$1,325 + \$3,975) for the entire year is \$5,300.

*The standard deduction for your nonresident period is subject to a limitation percentage. The limitation percentage is equal to 100 percent in this example.

The following examples show the proration of exemptions:

Example 2 — You are single and moved from New York State to Connecticut on September 7. You are allowed one exemption of \$900 for yourself. Your prorated exemption amount entered on Form IT-201, line 48, for your eight-month resident period is \$600 and your prorated amount entered on Form IT-203, line 48, for your four-month nonresident period is \$300 (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 two dependent children. On

April 1 you moved into New York State from Maryland. You are entitled to four personal exemptions totaling \$3,600 (\$900 each for you, your spouse and your children). For your nine-month resident period (April through December), your prorated exemptions total \$2,700 (4 exemptions X \$675). The balance of your total exemptions is applied to your three-month nonresident period and is \$900* (4 exemptions X \$225).

*The exemption allowed for your nonresident period is subject to a limitation percentage.

Limitation Percentage

If the amount in the Federal Amount column on line 31 (your New York adjusted gross income figured as if you were a New York resident) is over \$100 more than the amount in the New York State Amount column on line 31, then figure the limitation percentage on your nonresident return, Form IT-203. If the limitation percentage does not apply on your Form IT-203, enter 100%. Apply this percentage against any New York itemized deduction or standard deduction claimed on line 46 and against your exemptions on line 48 of Form IT-203.

To figure your limitation percentage, divide the amount in the New York State Amount column on line 31 by the amount in the Federal Amount column on line 31. Carry your division to four decimal places. For example, if the amounts used were \$12,000 divided by \$36,000, the result would be .3333 (33.33%).

Example 4 — You are single and moved to New York on October 24. Prior to your move to New York, you worked in New York State. Your New York adjusted gross income for your nonresident period was \$20,000. Your New York adjusted gross income from New York State sources in the New York State Amount column was \$15,000. Your limitation percentage on your nonresident return is 75% (\$15,000 ÷ 20,000). The standard deduction for your ten-month nonresident period is \$2250 (\$3,000 X .75). The exemption for your ten-month nonresident period is \$562.50 (\$750 X .75).

Tax Payable

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 49 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 50 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, line 43, complete Forms IT-201 and IT-203 using the New York State tax that you entered on lines 41 (Form IT-201) and 42 (Form IT-203).

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

Example 5 — You are married, filing a joint return with two dependents. You moved into New York State on April 1. During your three-month nonresident period (January through March) you received \$7,000 from New York sources. During your nine-month resident period (April through December) you received \$12,000. In this example, you claim the standard deduction of \$5,300 and four exemptions totaling \$3,600 (4 exemptions X \$900).

	IT-201	IT-203	Combined
New York adjusted gross income	\$12,000	\$7,000	\$19,000
Subtract the New York standard deduction (see Example 1)	3,975	1,325*	5,300
Total	8,025	5,675	13,700
Subtract exemptions (see Example 3)	2,700	900*	3,600
New York taxable income	5,325	4,775	10,100
State Tax on New York taxable income	\$ 146	\$ 126	\$ 356

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

The total New York State tax (\$356) figured on the combined taxable income is more than the total of the state taxes figured separately (\$146 + \$126 = \$272). Therefore, you must pay the higher amount: \$356.

Additional Tax on Unearned Income

If you have New York adjusted gross income, including unearned income, and the combined amount is over \$100,000 (\$50,000 for married taxpayers filing separate returns) you will be subject to the additional tax on unearned income. Complete the worksheet below to figure the additional tax (line 18) on unearned income (line 12).

Earned income (explained in the instructions for Form IT-201-ATT and Form IT-203-ATT), line 6 of the worksheet below, must be the combined amount included in New York adjusted gross income from Form IT-201 and Form IT-203, New York State Amount column.

Federal adjustments to income (line 3), New York subtractions (line 4) and New York additions (line 9), which are also explained in the instructions for Form IT-201-ATT and Form IT-203-ATT, must be the combined amount included in New York adjusted gross income from Form IT-201 and from Form IT-203, New York State Amount column.

Additional Tax on Unearned Income Worksheet

1. New York adjusted gross income

1a. From Form IT-201, line 32 1a. _____

1b. From Form IT-203, line 32 1b. _____

Add lines 1a and 1b (also enter on line 13 below) 1. _____

2. Capital losses

2a. From Form IT-201, line 7 2a. _____

2b. From Form IT-203, line 7, New York State Amount column 2b. _____

Add lines 2a and 2b 2. _____

3. Federal adjustments to income (see instructions for Forms IT-201-ATT and IT-203-ATT) 3. _____

4. New York subtractions (see instructions for Forms IT-201-ATT and IT-203-ATT) 4. _____

5. Add lines 1 through 4 5. _____

6. Earned income (see instructions for Forms IT-201-ATT and IT-203-ATT) . 6. _____

7. Capital gain net income

7a. From Form IT-201, line 7 7a. _____

7b. From Form IT-203, line 7, New York State Amount column 7b. _____

Add lines 7a and 7b 7. _____

8. Alimony received (from Form IT-201, line 5) 8. _____

9. New York additions (see instructions for Forms IT-201-ATT and IT-203-ATT) 9. _____

10. Allowable deductions (see instructions for Forms IT-201-ATT and IT-203-ATT) 10. _____

11. Add lines 6 through 10 11. _____

12. Unearned income (subtract line 11 from line 5; enter here and on Form IT-201, line 51b) . 12. _____

13. Enter amount from line 1 above 13. _____

If line 13 is \$200,000 (\$150,000 if married and filing separate return) or more, skip lines 14 through 16 and enter .03 on line 17.

14. Enter \$100,000 (\$50,000 if married and filing separate return) 14. _____

15. Subtract line 14 from line 13 15. _____

16. Divide line 15 by \$100,000 and carry result to four decimal places 16. _____

Multiply the amount on line 16 above by .03 and carry result to four decimal places 17. _____

18. Additional tax on unearned income (multiply line 12 by line 17; enter result here and on Form IT-201, line 51a) 18. _____

New York State Credits

New York State Household Credit

Your New York State household credit is figured on federal adjusted gross income for the entire taxable year and prorated based on the number of full months you spent as a resident and nonresident.

Example 6 — You are single and moved into New York State on April 4. Your federal adjusted gross income for the entire year is \$15,000. This entitles you to a New York State 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 53. For your three-month nonresident period, multiply \$45 by 3/12 and enter the result (\$11.25) on Form IT-203, line 53.

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

Example 7 — You and your spouse moved out of New York State on August 31. Your federal adjusted gross income for the entire year is \$21,000. You and your spouse claim a total of two exemptions. You are entitled to a \$70 New York State 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
New York State 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

You and your spouse must each enter your prorated household credit result on Form IT-201, line 53 and Form IT-203, line 53. (The amount of your New York State household credit cannot be more than the New York State tax on line 52 of the Form IT-201 and on line 52 of Form IT-203, reduced by the total of any resident credit, accumulation distribution credit, and child and dependent care credit.)

If the tax figured on the combined taxable balances, (Part IV, line 40), is higher than the total tax figured on the separate taxable balances, (Part IV, line 43), the tax on the combined taxable balances must be entered on Form IT-201, and you do not figure any tax on Form IT-203. When this occurs, the New York State household credit is not prorated on Form IT-201 because the tax reported on Form IT-201 is for both the resident and nonresident periods.

Child and Dependent Care Credit

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 8 — 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
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 Part I of Forms IT-201-ATT and IT-203-ATT.

If the tax figured on the combined taxable balances, (Part IV, line 40), is higher than the total tax figured on the separate taxable balances, (Part IV, line 43), enter the tax on the combined taxable balances on Form IT-201 and do not figure any tax on Form IT-203. When this occurs, the New York State child and dependent care credit is not prorated on Form IT-201 because the tax reported on Form IT-201 is for both the resident and nonresident periods.

If you are entitled to any other New York State credits, compute the credits according to the instructions for Forms IT-201-ATT (Part I) and IT-203-ATT (Part I). Enter the allowable credits on the applicable form, IT-201-ATT or IT-203-ATT, and enter the combined totals on line 55 (Other New York State Credits) of Form IT-201.

City of New York Credits

City of New York Household Credit

If you change your New York State and City of New York resident status at the same time during the taxable year, the City of New York 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.

Example 9 — You are single and moved into New York City from New Jersey on March 29. Your federal adjusted gross income for the entire year is \$9,000. This entitles you to a City of New York household credit of \$10 (see instructions for Form IT-201), which you must prorate for your resident period. To prorate your credit for your nine-month resident period multiply \$10 by 9/12 and enter the result (\$7.50) on Form IT-201, line 60.

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

Example 10 — You moved from New York City to Indiana, 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 exemptions. You are eligible for a \$30 City of New York household credit, but you must divide this \$30 equally on your separate returns (\$15 for you and \$15 for your spouse) and then prorate it as follows:

	You	Your Spouse
City of New York household credit (\$30 divided equally)	\$15	\$15
Resident Period of 2 months (2/12 x \$15)	2.50	
Resident period of 6 months (6/12 x \$15)		7.50

You and your spouse must each enter your prorated City of New York household credit on your separate Forms IT-201, line 60. (The amount of your City of New York household credit cannot be more than the City of New York tax on line 59 of Form IT-201, reduced by any City of New York accumulation distribution credit.)

Capital Gains Credit

A credit of one-half of one percent (.005) of the net capital gain included in City of New York adjusted gross income for the taxable period shall be allowed against your City of New York resident tax. (The amount of capital gains credit allowed cannot be more than the City of New York tax on line 59 of Form IT-201, reduced by the total of any accumulation distribution and household credit.)

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 the City of New York, you may be allowed a credit for the City of New York income taxes paid by the trust (Section 1310 of the Tax Law). Attach a schedule showing how you figured your City of New York accumulation distribution credit.

Specific Instructions

Name(e) 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 but not into or out of New York City or the City of Yonkers. Complete Parts I, II, III, and IV of Form IT-360.
- 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 City from another state or you moved out of New York City to another state. 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 the City of Yonkers from another state or you moved out of the City of Yonkers to another state, and complete Parts I, II, III, and IV to Form IT-360.

If your city period of residence was different from your state period of residence, also complete Form IT-360.1 by following the specific instructions in Form IT-360.1-I.

Part I — Adjusted Gross Income

Lines 1 through 18

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 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.

Married taxpayers who file joint federal returns but separate state returns should each attach a schedule to their return(s), showing how their capital gain or loss was computed in situations where the combined amounts on the separate state returns do not equal the amount shown on federal Schedule D.

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. In this case, you do not have to complete Form IT-203; however, you must attach a statement to Form IT-201 if Form IT-203 is not submitted. See *General Information* on page 1.

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 1987, enter the amount of the loss in column D on line 15 as a minus amount. Attach a statement explaining the loss.

Transfer the adjusted gross income (federal) amounts (line 18 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 adjusted gross income (federal) 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*.

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

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.

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 19 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 are subject to the limitation percentage (see instructions for Form IT-203)

Line 28 — Income Taxes Included on Line 20

Enter the amount of any state, local and foreign income taxes included as an itemized deduction on line 20.

If the City of New York nonresident earnings tax on wages and net earnings from self-employment was included on line 20, refer to the instructions for Form IT-201, line 42 or Form IT-203, line 42.

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*.

Line 31 — New York Itemized Deduction

After making the addition or subtraction indicated, transfer the total New York 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 nonresident.

Count any period of more than one-half month as a full month; do not count a period of one-half month or less.

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 34

Enter in column A the prorated value of one exemption for the period you were a New York State resident, and in column B, the prorated value of one exemption for the number of months that you were a New York State nonresident. Use the Proration Chart on page 3 of this form.

Line 35 — Number of Exemptions

Enter in the box on this line the same number of exemptions you claimed on your federal return. You cannot claim any unused amount of your spouse's exemptions if separate New York returns are filed.

Line 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 49, New York taxable income, before completing Part IV.

Line 37

Enter in column A the amount of taxable income from Form IT-201, line 49.

Line 38

Enter in column A the amount of taxable income from Form IT-203, line 49.

Line 39

Add lines 37 and 38 and enter the result.

Line 40

Figure your state tax on the amount on line 39 using the New York State Tax Tables in the instructions for either Form IT-201 or Form IT-203.

Line 41

Figure your state tax on the amount on line 37 using the New York State Tax Tables in the instructions for either Form IT-201 or Form IT-203.

Line 42

Figure your state tax on the amount on line 38 using the New York State Tax Tables in the instructions for either Form IT-201 or Form IT-203.

Line 43

Add lines 41 and 42 and enter the result.

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

Telephone Assistance

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 CALL TAX (1 800 225-5829).
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.

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

New York State Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, NY 12227

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