



Instructions for Form IT-360.1

Change of City Resident Status

City of New York • City of Yonkers

IT-360.1-I

General information

Whenever you have 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, attach Form IT-360.1 to 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. If you changed your city resident status, you cannot use either 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

New York City or 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 must file the following forms with the Tax Department:

- **Form IT-201**, *Resident Income Tax Return*, to report your part-year New York City resident tax or part-year Yonkers resident income tax surcharge for your city resident period.
- **Form IT-201-ATT**, *Itemized Deduction, and Other Taxes and Tax Credits*, to report your part-year New York City resident tax.
- **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 3 of these instructions.

New York State and New York City, or New York State and 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 must file the following forms with the Tax Department:

- **Form IT-203**, *Nonresident and Part-Year Resident Income Tax Return*, to report your part-year New York City resident tax or part-year Yonkers resident income tax surcharge for your city resident period.
- **Form IT-203-B**, *Other New York State and City of New York Taxes and Tax Credits*, to report your part-year New York City resident tax.
- **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 3 of these instructions.

You may also have to file Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, in either of the change of resident status situations listed above 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 nonresident period, you do not have to file Form Y-203. Simply attach to either your Form IT-201 or your Form IT-203 a statement saying that you received no wages or earnings from self-employment from Yonkers sources during that period.)

New York City and Yonkers change of resident status

If you were a New York State resident the entire year and you moved from New York City to Yonkers, or from Yonkers to New York City, you must file the following forms with the Tax Department:

- **Form IT-201**, *Resident Income Tax Return*, to report your part-year New York City resident tax and your part-year Yonkers resident income tax surcharge for each city resident period.
- **Form IT-201-ATT**, *Itemized Deduction, and Other Taxes and Tax Credits*, to report your part-year New York City resident tax.
- **Form IT-360.1**, *Change of City Resident Status*. Complete Form IT-360.1, following the specific instructions that begin on page 3 of these instructions to compute your part-year New York City resident tax and to compute your part-year Yonkers resident income tax surcharge.

You may also have to file Form Y-203, City of Yonkers

Nonresident Earnings Tax Return, to report any wages from an employer or net earnings from self-employment that you received from Yonkers sources during the period that you lived in New York City.

Filling in your tax return

You may notice that Form IT-360.1 is designed to let us use the latest scanning and image-processing equipment.

Boxes have been printed on several lines of the form to guide you in making your handwritten entries. This will enable our scanning equipment to more accurately read your return and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please print (use black ink only; no red or other color ink or pencils, please) or type all numerals and money amounts in the boxes and spaces provided.
- Write your numbers like this:



- Do not use dollar signs (\$), commas (,), decimal points (.), or any other punctuation marks or symbols. We have already printed the appropriate commas and the decimal points to assist you.
- Carefully enter your money amounts so that the whole **dollar amount** ends in the box immediately to the **left** of the decimal point and the **cents amount** starts in the box immediately to the **right** of the decimal point.

Example: If your total resident tax for line 55 of Form IT-360.1 is \$4,321.12, your money field entry on line 55 should look like this:

... ► 55. 4,321.12

- Allow one numeral for each box.
- Leave **blank** any entry areas that do not apply to you, and treat these blanks as zeros. Do not enter zeros in these areas unless instructed to do so.

Returns for married taxpayers

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

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

If you are married filing a joint New York State return and only one spouse had a New York City change of resident status, you must compute your New York City taxes separately. The spouse who changes city residence must complete Form IT-360.1 and attach it to Form IT-201 or Form IT-203. The other spouse, if a full-year resident, must compute a separate New York City resident tax for the entire tax year on New York State Form IT-201.

If you are married, filing a joint New York State return either on Form IT-201 or Form IT-203 and you each changed your **Yonkers** resident status, you must file a joint Form IT-360.1. If you are filing separate New York State returns, you each must file separate Forms IT-360.1.

If you are married filing a joint New York State return and one of you was a resident of Yonkers and the other was a part-year resident of Yonkers, you must each figure your Yonkers resident income tax surcharge separately. The part-year resident must complete Form IT-360.1 and Form Y-203, if applicable, and attach them to Form IT-201.

Attach Forms IT-360.1 and Y-203, if applicable, 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

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 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 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 or other acceptable security instead of accruing income, you will need Form IT-260, *New York State and City of New York Surety Bond Form Charge of Resident Status — Special Accruals*, and Form IT-260.1, *Change of Resident Status — Special Accruals*. See *Need help?* on page 7 of these instructions for information on how to get these forms.

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 W2G, *Certain Gambling Winnings*,

will serve as an 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 City 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, minimum 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 | \$ 3,000 |
| Single ① and you cannot be claimed as a dependent on another taxpayer's return | 7,500 |
| Married filing joint return ②, or qualifying widow(er) ⑤ with a dependent child | 14,600 |
| Married filing separate return ③ | 6,500 |
| Head of household ④ (with qualifying person) | 10,500 |

How to prorate your standard deduction and 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 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.

| 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 |
| 1 | \$ 250.00 | \$ 625.00 | \$1,216.67 | \$ 541.67 | \$ 875.00 | \$ 83.33 |
| 2 | 500.00 | 1,250.00 | 2,433.33 | 1,083.33 | 1,750.00 | 166.67 |
| 3 | 750.00 | 1,875.00 | 3,650.00 | 1,625.00 | 2,625.00 | 250.00 |
| 4 | 1,000.00 | 2,500.00 | 4,866.67 | 2,166.67 | 3,500.00 | 333.33 |
| 5 | 1,250.00 | 3,125.00 | 6,083.33 | 2,708.33 | 4,375.00 | 416.67 |
| 6 | 1,500.00 | 3,750.00 | 7,300.00 | 3,250.00 | 5,250.00 | 500.00 |
| 7 | 1,750.00 | 4,375.00 | 8,516.67 | 3,791.67 | 6,125.00 | 583.33 |
| 8 | 2,000.00 | 5,000.00 | 9,733.33 | 4,333.33 | 7,000.00 | 666.67 |
| 9 | 2,250.00 | 5,625.00 | 10,950.00 | 4,875.00 | 7,875.00 | 750.00 |
| 10 | 2,500.00 | 6,250.00 | 12,166.67 | 5,416.67 | 8,750.00 | 833.33 |
| 11 | 2,750.00 | 6,875.00 | 13,383.33 | 5,958.33 | 9,625.00 | 916.67 |
| 12 | 3,000.00 | 7,500.00 | 14,600.00 | 6,500.00 | 10,500.00 | 1,000.00 |

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 \$14,600. Your standard deduction for the nine months that you and your spouse were New York City residents, based on the Proration chart, is \$10,950.00.*

If you have more than one dependent exemption, use the *Proration chart* 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 June 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 five-month city resident period (January through May). Your prorated dependent exemptions total \$833.34 (2 dependent exemptions × 416.67).*

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 proration chart 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, Resident Income Tax Return. 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 \$14,600. 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 \$2,166.67.*

Specific instructions

Name(s) and social security number(s)

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

Change of resident status box

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

Box (A), city of New York change of residence — Mark 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 — Mark 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 — 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 I — New York 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 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

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 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*.

On a separate sheet marked **Form IT-360.1, Line 19 — New York adjustments**, identify by item letter the other New York adjustments that apply to you. Show the amount of each and attach this sheet to 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 II — Itemized deductions for the city of New York

If you itemize deductions on Form IT-201-ATT or Form IT-203-ATT and you changed your New York City resident status, you must claim the itemized deduction on Form IT-360.1. Complete Part II 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 and other subtraction adjustments

If the amount you reported on Form IT-360.1, Part I, line 18, Column B, is \$142,700 or less (\$71,350 or less if married filing separately) and you itemized your deductions on your federal return, enter the amount of state, local, and foreign income taxes included on line 22, Column B, and other subtraction adjustments related to those itemized deductions included on line 28, Column B. Other subtractions are listed, A through E, in the instructions for Part I, line 9 of Form IT-201-ATT or A through E, in the instructions for Schedule C, line 9 of Form IT-203-ATT. If you have a subtraction adjustment for item E, complete *Worksheet 1* on page 4.

If the amount you reported on Form IT-360.1, Part 1, line 18, Column B, is more than \$142,700 (more than \$71,350 if married filing separately) and you itemized your deductions on your federal return, you must complete *Worksheet 1* (only if you have a subtraction adjustment for item E) and *Worksheet 2*. Before completing *Worksheet 2* on page 4, 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 city residence.

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 4 by line 3. If line 18, Column B, is:
 - **\$142,700 or less** (\$71,350 or less if you are married filing separately), enter here and include in the total for line 31.
 - **more than \$142,700** (more than \$71,350 if you are married filing separately), enter here and on **Worksheet 2**, line 10 5. _____

Worksheet 2

Subtraction adjustment limitation

1. Enter amount from federal itemized deduction worksheet, line 9 (see line 31 instructions on page 3) 1. _____
2. Enter amount from federal itemized deduction worksheet, line 3 (see line 31 instructions on page 3) 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 included on line 22, Column B* 4. _____
5. Amount of subtraction adjustments A and B that are related to total federal itemized deductions included on line 28, Column B.** Also include that portion of the deductions under subtraction D that is included on lines 18, 26, and 27 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 any other subtraction adjustments to itemized deductions C and D, excluding that portion of D included in line 5 above ** 9. _____
10. Enter the amount from **Worksheet 1**, line 5, above ... 10. _____
11. Add lines 8, 9, and 10. Enter the total on line 31 11. _____

* Do not enter any **general sales taxes** that you entered on federal Schedule A, line 5.
 ** For a description of subtraction adjustments, see instructions for Part I of Form IT-201-ATT or Schedule C, line 9 of Form IT-203-ATT.

Line 33 — Addition adjustments / tuition deduction

Addition adjustments

Your addition adjustments are listed in the instructions for line 11 of Form IT-201-ATT or line 12 of Form IT-203-ATT.

On a separate sheet marked **Form IT-360.1, Line 33 — Addition adjustments**, identify by item letter the other addition adjustments that apply to you. Show the amount of each and attach this sheet to your return. Total all your additions and include that amount in the total for line 33.

Tuition deduction

If you are filing Form IT-201 and you did not elect to claim the tuition credit, use the amount from *Worksheet 5*, line 1, found on page 53 of the instructions for Form IT-201. If you are filing Form IT-203, use the amount from Form IT-203-ATT, line 11. Combine the addition adjustments and tuition deduction 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, fill in *Worksheet A*.
- more than \$475,000 but not more than \$525,000, fill in *Worksheet B*.
- more than \$525,000, enter 50% (.50) of Form IT-360.1, line 34, on line 35.

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. _____
- 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 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. _____
- Transfer this amount to Form IT-360.1, line 35.**

Part III — 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 figure the prorated value of one dependent exemption for the number of months that you were a resident of New York City.

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 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 — Figure your part-year New York city resident tax on the amount on line 47 by using the *2004 City of New York tax rates* and worksheets, on page 6 of these instructions.

Line 49 — Enter on line 49 the total of credits listed on page 5 that you are entitled to claim.

City of New York household credit

You qualify to claim this credit if you marked the *No* box at item B on the front page of your Form IT-201 or Form IT-203, and if you checked:

- filing status ① **only (Single)** and the amount on Form IT-201, line 18, (or Form IT-203, line 18, *Federal amount* column) is **not** over \$12,500.
- filing status ②, ④, or ⑤ and the amount on Form IT-201, line 18, (or Form IT-203, line 18, *Federal amount* column) is **not** over \$22,500.
- filing status ③ and the combined amount from both spouses' returns (Form IT-200, line 8, Form IT-201, line 18, or Form IT-203, line 18, *Federal amount column*) is not over \$22,500.

Filing status ① — Use *Household credit table I* below to find the amount of your New York City household credit.

Filing status ②, ④, or ⑤ — Use *Household credit table II* below to find the amount of your New York City household credit.

Filing status ③ — Use *Household credit table III* below 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 III* below to find the amount of your New York City 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 tax 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.

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 \$15 which you must prorate for your resident period. To prorate your credit for your nine-month resident period, multiply \$15 by 9/12 and include the result (\$11.25) 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 ($\frac{4}{12} \times \$45$) | \$15 | |
| Resident period of eight months ($\frac{8}{12} \times \$45$) | | \$30 |

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

New York City household credit tables

| City of New York | | |
|--|---------------------|---|
| Household credit table I | | |
| Filing status ① only (Single) | | |
| If Form IT-201, line 18, (or Form IT-203, line 18, <i>Federal amount</i> column) is: | | |
| Over | but not over | enter on Form IT-360.1, line 49: |
| \$ * | 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. |
| * This may be any amount up to \$10,000, including 0 or a negative amount. | | |

| City of New York | | |
|---|---------------------|--|
| Household credit table II | | |
| Filing status ②, ④, and ⑤ | | |
| If Form IT-201, line 18, (or Form IT-203, line 18, <i>Federal amount</i> column) is: | | |
| And the number of exemptions from your <i>Dependent exemption worksheet</i> line c found on page 29 of the IT-201 instructions, or page 32 of the IT-203 instructions (married 1040EZ filers use column 2), is: | | |
| Over | but not over | 1 2 3 4 5 6 7 over 7** |
| Enter on Form IT-360.1, line 49: | | |
| \$ * | \$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 |
| * This may be any amount up to \$15,000, including 0 or a negative amount. | | |
| ** For each exemption over 7, add amount in this column to the column 7 amount. | | |

| City of New York | | |
|--|---------------------|--|
| Household credit table III | | |
| Filing status ③ only (Married filing separate return) | | |
| If Form IT-201, line 18, (or Form IT-203, line 18, <i>Federal amount</i> column) total from both returns is: | | |
| And the number of exemptions from your <i>Dependent exemption worksheet</i> line c found on page 29 of the IT-201 instructions, or page 32 of the IT-203 instructions, is: | | |
| Over | but not over | 1 2 3 4 5 6 7 over 7** |
| Enter on Form IT-360.1, line 49: | | |
| \$ * | \$15,000 | \$15.00 30.00 45.00 60.00 75.00 90.00 105.00 15.00 |
| 15,000 | 17,500 | 12.50 25.00 37.50 50.00 62.50 75.00 87.50 12.50 |
| 17,500 | 20,000 | 7.50 15.00 22.50 30.00 37.50 45.00 52.50 7.50 |
| 20,000 | 22,500 | 5.00 10.00 15.00 20.00 25.00 30.00 35.00 5.00 |
| 22,500 | | No credit is allowed; do not make an entry on Form IT-360.1, line 49 |
| * This may be any amount up to \$15,000, including 0 or a negative amount. | | |
| ** For each exemption over 7, add amount in this column to the column 7 amount. | | |

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(a) of the Tax Law). Attach a copy of the computation of your New York City accumulation distribution credit 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.

* Use the following instructions to compute the city of New York tax to be entered on line 48.

— If your New York adjusted gross income, from line 20, Column A, is \$150,000 or less, find your New York City tax on the amount on line 47 using the *2004 city of New York tax rates* schedule below. Enter the tax amount on line 48.

— If your New York adjusted gross income, from line 20, Column A, is more than \$150,000, but not more than \$500,000, and your taxable income:

- for filing status ② and ⑤, is \$150,000 or less,
- for filing status ① and ③, is \$100,000 or less,
- for filing status ④, is \$125,000 or less,

you must compute your tax using the *2004 city of New York tax rates* schedule below.

— If your New York adjusted gross income, from line 20, Column A, is more than \$150,000, but not more than \$500,000, and your taxable income:

- for filing status ② and ⑤, is more than \$150,000,
- for filing status ① and ③, is more than \$100,000,
- for filing status ④, is more than \$125,000,

you must compute your New York City tax using *Tax computation worksheet 1* below.

— If your New York adjusted gross income, from line 20, Column A, is more than \$500,000, you must compute your New York City tax using *Tax computation worksheet 2* below.

2004 city of New York tax rates

| Married filing jointly and qualifying widow(er) | | | | Single and married filing separately | | | | Head of household | | | |
|---|--------------|--|----------------|--------------------------------------|--|----------------|--------------|--|--|--|--|
| If line 47 is: | | The tax is: | If line 47 is: | | The tax is: | If line 47 is: | | The tax is: | | | |
| over | but not over | | over | but not over | | over | but not over | | | | |
| \$ 0 | \$21,600 | 2.907% of line 47 | \$ 0 | \$12,000 | 2.907% of line 47 | \$ 0 | \$14,400 | 2.907% of line 47 | | | |
| 21,600 | 45,000 | \$ 628 plus 3.534% of the excess over \$21,600 | 12,000 | 25,000 | \$ 349 plus 3.534% of the excess over \$12,000 | 14,400 | 30,000 | \$ 419 plus 3.534% of the excess over \$14,400 | | | |
| 45,000 | 90,000 | 1,455 plus 3.591% " " " " 45,000 | 25,000 | 50,000 | 808 plus 3.591% " " " " 25,000 | 30,000 | 60,000 | 970 plus 3.591% " " " " 30,000 | | | |
| 90,000 | 150,000 | 3,071 plus 3.648% " " " " 90,000 | 50,000 | 100,000 | 1,706 plus 3.648% " " " " 50,000 | 60,000 | 125,000 | 2,047 plus 3.648% " " " " 60,000 | | | |
| 150,000 | 500,000 | 5,260 plus 4.175% " " " " 150,000 | 100,000 | 500,000 | 3,530 plus 4.175% " " " " 100,000 | 125,000 | 500,000 | 4,418 plus 4.175% " " " " 125,000 | | | |
| 500,000 | | 19,872 plus 4.45% " " " " 500,000 | 500,000 | | 20,230 plus 4.45% " " " " 500,000 | 500,000 | | 20,075 plus 4.45% " " " " 500,000 | | | |

Tax computation worksheet 1

1. Enter your New York adjusted gross income from line 20, Column A 1. _____
2. Enter your taxable income from line 47 2. _____
3. Multiply line 2 by 4.175% (.04175) 3. _____
4. Enter your New York City tax on the line 2 amount from the *2004 city of New York tax rates* schedule, above 4. _____
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$150,000, or enter \$50,000, whichever amount is less ... 6. _____
7. Divide line 6 by \$50,000, and round to the fourth decimal place (*cannot exceed 1.0000*) ... 7. _____
8. Multiply line 5 by line 7 8. _____
9. Add lines 4 and 8; enter here and on line 48 9. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 9 amount.

Tax computation worksheet 2

1. Enter the taxable income from line 47 1. _____
2. Multiply line 1 by 4.45% (.0445); enter here and on line 48 2. _____

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 2004 and if you used federal Form 4972 to figure your federal tax on lump-sum distributions, figure 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 attach it to 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 2004 and if you used federal Form 4972, Part II, to figure your federal tax on the capital gain portion of a lump-sum distribution, figure your part-year city of New York tax on Form IT-230, Part II, and attach it to 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 City of New York Unincorporated Business Tax*, and attach the form.

Part V — Part-year city of Yonkers resident income tax surcharge

Complete Part V of Form IT-360.1 to compute your part-year Yonkers resident income tax surcharge.

Lines 56 through 70

If you were a New York State resident the entire year but you changed your Yonkers resident status, complete lines 56 through 63.

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 64 through 70.

Line 71 — 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. _____ |

Line 75 — Part-year Yonkers resident income tax surcharge

If you were a New York state resident the entire year, multiply line 72 by line 74 and also enter this amount on Form IT-201, line 54, **or**;

If you were a New York State resident for only a part of the year, multiply line 73 by 74 and also enter this amount on Form IT-203, line 51.

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

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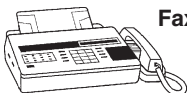
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This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

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