New York State Department of Taxation and Finance

Instructions for Form IT-360.1

Change of City Resident Status

City of New York • City of Yonkers

IT-360.1-I

These instructions apply to the 1995 tax year only. Do not use for other tax years.

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 Fast Form IT-100 or Form IT-200, *Resident Income Tax Return.*

Your move into or out of New York City or Yonkers will be recognized as a change of resident status if:

— at the time of your move, you definitely intended to permanently leave your home and residence; **and**

— you definitely intended to establish a permanent home (domicile) someplace else.

The New York State Tax Department will consider your actions as well as your statements in deciding if you have met both conditions for a change of resident status.

For definitions of *domicile, permanent place of abode, resident, nonresident* and *part-year resident,* and for information on who must file returns, see the instructions for Form IT-201 or Form IT-203.

Which Forms to File

City of New York *or* City of Yonkers Change of Resident Status

If you were a New York State resident the entire year but you changed your New York City or Yonkers resident status by moving into or out of one of these cities, you 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 Yonkers resident income tax surcharge for your city resident period.

— **Form IT-201-ATT,** *Itemized Deduction and Other Credits and Taxes,* 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 2 of these instructions.

You may also have to file the following forms:

— **Form NYC-203,** *City of New York Nonresident Earnings Tax Return,* or **Form Y-203,** *City of Yonkers Nonresident Earnings Tax Return,* to report any wages or net earnings from self-employment that you received from New York City or Yonkers sources during your city nonresident period. (However, if you did not receive any such wages from an employer 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 received no wages or earnings from self-employment from New York City or Yonkers sources during that period.)

New York State and City of New York *or* New York State and City of Yonkers Change of Resident Status

If you changed both your New York State resident status and New York City resident status or your New York State and Yonkers resident status during the same tax year, you must file the following:

— **Form IT-203,** *Nonresident and Part-Year Resident Income Tax Return,* to report your part-year New York City resident tax or Yonkers resident income tax surcharge for your city resident period.

— **Form IT-203-ATT,** *Itemized Deduction and Other Credits and Taxes,* 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 2 of these instructions.

You may also have to file the following forms:

— **Form NYC-203,** *City of New York Nonresident Earnings Tax Return,* or **Form Y-203,** *City of Yonkers Nonresident Earnings Tax Return,* to report any wages or net earnings from self-employment that you received from New York City or Yonkers sources during your city nonresident period. (However, if you did not receive any such wages from an employer or earnings from self-employment during your nonresident period, you do not have to file Form NYC-203 or Form Y-203. Simply attach to your Form IT-203 a statement saying that you received no wages or earnings from self- employment from New York City or Yonkers sources during that period.)

City of New York *and* City of Yonkers Change of Resident Status

If you moved from New York City to Yonkers, or from Yonkers to New York City, you must file the following forms:

— **Form IT-201,** *Resident Income Tax Return,* to report your part-year New York City resident tax and your Yonkers resident income tax surcharge for each city resident period.

— **Form IT-201-ATT,** *Itemized Deduction and Other Credits and Taxes,* 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 2 of these instructions to compute your part-year New York City resident tax and to compute your part-year Yonkers resident income tax surcharge.

You may also have to file the following forms:

— **Form NYC-203,** *City of New York Nonresident Earnings Tax Return,* to report any wages from an employer or net earnings from self-employment that you received from New York City sources during the period that you lived in Yonkers.

— **Form Y-203,** *City of Yonkers Nonresident Earnings Tax Return,* to report any wages 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.

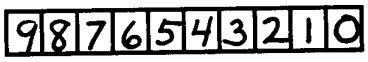
Filling in Your Tax Return

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 (using a blue or black ballpoint pen; no pencils, please) or type all numerals and money amounts in the boxes and spaces provided.

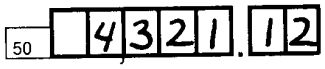
— Write your numbers like this:



— 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 50 of Form IT-360.1 is $4,321.12, your money field entry on line 50 should look like this:*



— Allow one numeral for each box.

— Leave **blank** any spaces and boxes that do not apply to you.

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 Form NYC-203, if applicable, and attach them to Form IT-201 or Form IT-203. The other spouse, if a resident, must compute a separate city of New York resident tax for the entire taxable year on New York State Form IT-201 or, if a nonresident who is subject to the nonresident earnings tax, file Form NYC-203.

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, NYC-203 and/or Y-203 to either your resident return, Form IT-201, or your nonresident and part-year resident return, Form IT-203, and mail them in the same envelope.

Income and Deductions - Special Accruals

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 also have to accrue to New York City items of tax preference subject to the minimum income tax (Form IT-220) and the total taxable amount of lump-sum distributions subject to the separate tax on lump-sum distributions (Form IT-230).

Accruals are not required if you file a bond or other acceptable security in an amount equal to or greater than the amount of additional New York City resident tax that would be due if the accrued items were included on your part-year resident return, and you include the accrued amount on your New York State return for subsequent taxable years as if no change in resident status occurred. If you elect to file a bond or other acceptable security instead of accruing income, you will need Form IT-260, *Surety Bond Form,* and Form IT-260.1, *Change of Resident Status - Special Accruals.* See *Need Help?* on page 4 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 IT-2102-G, *Report of 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 taxable 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 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	6,600
Married filing joint return, or qualifying widow(er) with a dependent child	10,800
Married filing separate return	5,400
Head of household (with qualifying person)	8,150

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 taxable year. Count any period of more than one-half month as a full month; do not count a period of one-half month or less. Then use the *Proration Chart* below to find the allowable amount of your standard deduction and exemptions.

Proration Chart

	Standard Deduction					Dependent Exemption(s)
Number of Months	Single and Can be Claimed on Another Return	Single and Can Not 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	$ 233.33	$ 550.00	$ 900.00	$ 450.00	$ 679.17	$ 83.33
2	466.67	1,100.00	1,800.00	900.00	1,358.33	166.67
3	700.00	1,650.00	2,700.00	1,350.00	2,037.50	250.00
4	933.33	2,200.00	3,600.00	1,800.00	2,716.67	333.33
5	1,166.67	2,750.00	4,500.00	2,250.00	3,395.83	416.67
6	1,400.00	3,300.00	5,400.00	2,700.00	4,075.00	500.00
7	1,633.33	3,850.00	6,300.00	3,150.00	4,754.17	583.33
8	1,866.67	4,400.00	7,200.00	3,600.00	5,433.33	666.67
9	2,100.00	4,950.00	8,100.00	4,050.00	6,112.50	750.00
10	2,333.33	5,500.00	9,000.00	4,500.00	6,791.67	833.33
11	2,566.67	6,050.00	9,900.00	4,950.00	7,470.83	916.67
12	2,800.00	6,600.00	10,800.00	5,400.00	8,150.00	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 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 $10,800. Your standard deduction for the 9 months that you and your spouse were New York City residents, based on the* Proration Chart, *is $8,100.*

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, the dependent exemption must be prorated to conform with your 5-month city resident period (January through May). Your prorated dependent exemptions total $833.34 (2 dependent exemptions x 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 his 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 city of New York resident tax for the entire taxable 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 4-month resident period (and a separate Form NYC-203, if applicable, for the 8-month nonresident period). Your standard deduction on your joint return for the entire year is $10,800. The standard deduction for the 4 months your spouse was a New York City resident, based on the* Proration Chart, *is $1,800.*

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. (For Privacy Notification, see the instructions for Form IT-201 or Form IT-203.)

Change of Resident Status Box

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

☐ **Box (A), city of New York change of residence** — Check this box if you moved into or out of New York City. Complete Parts I, II, III and IV of Form IT-360.1.

☐ **Box (B), city of Yonkers change of residence** — Check this box if you moved into or out of Yonkers. Complete Parts I and V of Form IT-360.1.

☐ **Box (C), city of New York and city of Yonkers change of residence** — Check this box if you moved from New York City to Yonkers or from Yonkers to New York City. Complete the entire Form IT-360.1.

Part I — New York Adjusted Gross Income

Lines 1 through 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 Adjustments.*

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

Part II — 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.

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 taxable 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-201, line 18 or on Form IT-203, *Federal Amount* column, line 18 is $114,700 or less ($57,350 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 and other subtraction adjustments included on

line 22 (from itemized deductions). Other subtractions are listed, A through F, in the instructions for Part I, line 9 of Form IT-201-ATT or Form IT-203-ATT.

If the amount you reported on Form IT-201, line 18, or on Form IT-203, *Federal Amount* column, line 18, is more than $114,700 (more than $57,350 if married filing separately) and you itemized your deductions on your federal return, you may elect to either:

— enter the amount of state, local and foreign income taxes and other subtraction adjustments included on line 22 (from itemized deductions). Other subtractions are listed, A through F, in the instructions for Part I, line 9, of Form IT-201-ATT or Form IT-203-ATT; **or**

— complete the *Part-Year City of New York Resident Subtraction Adjustment Limitation Worksheet* below.

Part-Year City of New York Resident Subtraction Adjustment Limitation Worksheet

		Column A New York State Amount	Column B Amount of Col. A for City of New York Resident Period
1. Federal itemized deductions subject to the federal limitation, from line 1 of your *Subtraction Adjustment Limitation Worksheet* in your Form IT-201 or IT-203 instructions booklet.	1.		
2. Amount of state, local and foreign income taxes and other subtraction adjustments included in line 1.*	2.		
3. Subtract line 2 from line 1	3.		
4. Enter amount from Form IT-360.1, line 29.	4.		
5. Multply line 3 by 80% (.80). If line 5 is greater than or equal to line 4, transfer the above line 2 amount to Form IT-360.1, line 31. **Do not continue with this worksheet**	5.		
If line 5 is less than line 4, continue on line 6			
6. Subtract line 5 from line 4.	6.		
7. **Subtract line 6 from line 2.** Enter this amount here and on Form IT-360.1, line 31.	7.		

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

If the New York City nonresident earnings tax on wages and net earnings from self-employment was included on line 22, refer to the instructions for Part I, line 9 of Form IT-201-ATT or Form IT-203-ATT.

Line 33 — Addition adjustments

Enter the amounts of additions to your federal itemized deduction. These addition adjustments are listed in the instructions for line 11 of Form IT-201-ATT or Form IT-203-ATT.

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, Column B 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 carry result to four decimal places	5.	
6. Enter 25% (.25) of Form IT-360.1, line 34, Column B	6.	
7. Multiply line 5 by line 6.	7.	
Transfer this amount to Form IT-360.1, line 35.		

Worksheet B

1. Enter the excess of New York adjusted gross income (Form IT-360.1, line 20, Column B) over $475,000 (cannot exceed $50,000)	1.	
2. Divide line 1 by $50,000 and carry result to four decimal places	2.	
3. Enter 25% (.25)of Form IT-360.1, line 34, Column B	3.	
4. Multiply line 2 by line 3	4.	
5. Add lines 3 and 4.	5.	
Transfer this amount to Form IT-360.1, line 35.		

Part III — Dependent Exemptions

Line 39

Enter the number of all 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 city of New York 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 city of New York resident tax on the amount on line 47 by using the *1995 New York City Income Tax Rate Schedules* on page 4 of these instructions.

Line 49 — City of New York credits

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

City of New York Household Credit

You qualify to claim this credit if you checked the *No* box at item C 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-360.1, line 18, Column A is **not** over $10,000; or

— filing status ②, ③, ④,or ⑤ and the amount on Form IT-360.1, line 18, Column A is **not** over $20,000.

Filing status ① - Use *Household Credit Table I* on page 4 to find the amount of your New York City household credit.

Filing status ②, ④, or ⑤ - Use *Household Credit Table II* on page 4 to find the amount of your New York City household credit.

Filing status ③ - use *Household Credit Table III* on page 4 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 taxable year, the New York City household credit, figured on federal adjusted gross income for the entire year, has to be prorated based on the number of all 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 $10 which you must prorate for your resident period. To prorate your credit for your 9-month resident period, multiply $10 by 9/12 and include the result ($7.50) on line 49 of Form IT-360.1.*

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

Example 2 *— You moved out of New York City on May 9, and your spouse moved on August 30. Your combined federal adjusted gross income for the entire year is $14,500. You and your spouse have 1 dependent child, and therefore claim a total of 3 federal exemptions. You are entitled to a $150 New York City household credit, but you must divide this $150 equally on your separate returns ($75 for you and $75 for your spouse) and then prorate it as follows:*

	You	Your Spouse
New York City household credit ($150 divided equally)	*$75*	*$75*
Resident period of 4 months (4/12 x $75)	*$25*	
Resident period of 8 months (8/12 x $75)		*$50*

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

City of New York Household Credit Tables

City of New York Household Credit Table I Filing status ① only (Single)

If Form IT-360.1, line 18, column A is:

Over	but not over	enter on Form IT-360.1, line 49:
.....	$ 7,500*	.....$ 15
$7,500	10,000	 10
10,000		No credit is allowed; do not make an entry on Form IT-360.1, line 49.

* This may be any amount up to $7,500, including "0" or a negative amount.

City of New York Household Credit Table II Filing status ②, ④ and ⑤

If Form IT-360.1, line 18, Column A is:		And the number of exemptions from your federal return, line 6e, (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*	$ 50	100	150	200	250	300	350	50
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		No credit is allowed; enter "0" on 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 (married filing separate return)

If Form IT-360.1, line 18, Column A total from both returns is:		And the number of exemptions from both federal returns, line 6e, is:							
Over	but not over	1	2	3	4	5	6	7	over 7**
		Enter on Form IT-360.1, line 49:							
$	$15,000*	$25.00	50	75.00	100	125.00	150	175.00	25.00
15,000 ...	17,500	12.50	25	37.50	50	62.50	75	87.50	12.50
17,500 ...	20,000	7.50	15	22.50	30	37.50	45	52.50	7.50
20,000		No credit is allowed; enter "0" on line 49.							

* This may be any amount up to $15,000, including "0" or a negative amount.
** For each exemption over 7, add the 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 schedule showing how you figured your New York City accumulation distribution credit.

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

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

Lines 51 through 60

If you were a New York State resident the entire year but you changed your Yonkers resident status, complete lines 51 through 55.

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 56 through 60.

Line 61 — 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. Carry the result to four decimal places ..... c. _____

Line 65 — Part-year city of Yonkers resident income tax surcharge

If you were a New York State resident the entire year, multiply line 62 by line 64 and also enter this amount on Form IT-201, line 52, **or**;

If you were a New York State resident for only a part of the year, multiply line 63 by 64 and also enter this amount of Form IT-203, line 53.

Need Help?

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

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-2110 toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

1995 New York City Income Tax Rate Schedules for Part IV of Form IT-360.1

Married Filing Jointly and Qualifying Widow(er)

If Part IV, line 47 is:

Over	But not over	The tax is:
$ 0	$14,400	2.57% of line 47
14,400	27,000	$ 370 plus 3.83% of the excess over $14,400
27,000	45,000	853 plus 4.39% of the excess over 27,000
45,000	108,000	1,643 plus 4.40% of the excess over 45,000
108,000		4,415 plus 4.46% of the excess over 108,000

Single and Married Filing Separately

If Part IV, line 47 is:

Over	But not over	The tax is:
$ 0	$ 8,000	2.57% of line 47
8,000	8,400	$ 206 plus 3.25% of the excess over $8,000
8,400	15,000	219 plus 3.83% of the excess over 8,400
15,000	25,000	472 plus 4.39% of the excess over 15,000
25,000	60,000	911 plus 4.40% of the excess over 25,000
60,000		2,451 plus 4.46% of the excess over 60,000

Head of Household

If Part IV, line 47 is:

Over	But not over	The tax is:
$ 0	$ 7,350	2.57% of line 47
7,350	9,200	$ 189 plus 3.04% of the excess over $7,350
9,200	17,250	245 plus 3.83% of the excess over 9,200
17,250	28,750	553 plus 4.39% of the excess over 17,250
28,750	69,000	1,058 plus 4.40% of the excess over 28,750
69,000		2,829 plus 4.46% of the excess over 69,000