



Instructions for Form IT-360.1

IT-360.1-I

Change of City Resident Status

New York City • Yonkers



This form may be e-filed as an attachment to an e-filed return; you cannot e-file this form by itself.

General information

If during the tax year you had a New York City or Yonkers change of resident status, you must complete Form IT-360.1. If you changed your New York City or Yonkers residence, but not your New York State residence, attach Form IT-360.1 to Form IT-201, *Resident Income Tax Return (long form)*. 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 Form IT-150, *Resident Income Tax Return (short form)*.

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 (which are in the combined instructions, Form IT-150/201-I, or the IT-RP-1 resident packet for 2005) 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**, *Other Tax 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 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-ATT**, *Other Tax 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 3 of these instructions.

You may also have to file Form Y-203, *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**, *Other Tax 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 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, *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.

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 changed 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 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 Change of Resident Status — Special Accruals*, and Form IT-260.1, *Change of Resident Status — Special Accruals*.

As a resident, if you received proceeds from lottery winnings (the amount of winnings less the amount of the wager) of more than \$5,000 from a state lottery, the proceeds are subject to New York State, New York City (if applicable) and Yonkers (if applicable) income tax withholding. Form W-2G, *Certain Gambling Winnings*, will serve as 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

If you changed 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	Proration chart					Dependent exemption(s)
	Standard deduction					Value of one dependent exemption
	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	
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. 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.

Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Attach **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

Filling in your tax forms

For complete information on how to fill in New York State scannable income tax forms, see the instructions for:

- resident return (Form IT-201), or
- nonresident and part-year resident return (Form IT-203).

Also see the instructions for the above returns for the *Privacy notification* or if you *Need help* in contacting the Tax Department.

Specific instructions

Name(s) and social security number

Enter your name and social security number exactly as they appear on your Form IT-201 or Form IT-203. Also enter your spouse's name, if applicable.

Change of resident status box

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

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

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

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

Part 1 — New York adjusted gross income

Lines 1 through 18

Enter in Column A the amounts of income and adjustments reported on your **federal** return. 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 2 — Itemized deductions for New York City

If you itemize deductions on Form IT-201 or Form IT-203 and you changed your New York City resident status, you must claim the itemized deduction on Form IT-360.1. Complete Part 2 of Form IT-360.1.

Lines 21 through 34

Annual limitations allowed for federal income tax purposes, such as medical expenses, interest, and miscellaneous deduction limitations must be applied separately to the applicable federal items attributed to your New York City period of residence.

In determining these amounts, you may want to recompute federal Schedule A as if your allowable federal itemized deductions and your federal adjusted gross income were limited for federal tax purposes to your period of city residence.

Enter in Column A the total itemized deductions that you claimed on Form IT-201 or Form IT-203.

Enter in Column B the itemized deductions you incurred or paid, determined as if your tax year for federal income tax purposes were limited to the period you were a **New York City resident**.

Line 31 — State, local, and foreign income taxes and other subtraction adjustments

If the amount you reported on Form IT-360.1, line 18, Column B, is \$145,950 or less (\$72,975 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 subtraction adjustments (B-F for Form IT-201 and A-E for Form IT-203) are listed in the instructions for the New York State itemized deduction worksheet, line i. If you have a subtraction adjustment for long-term care (item F, Form IT-201 or item E, Form IT-203), complete Worksheet 1 found on page 4 of these instructions.

If the amount you reported on Form IT-360.1, line 18, Column B, is more than \$145,950 (more than \$72,975 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 F for IT-201 filers or item E for IT-203 filers) 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 New York 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 3 by line 4. If line 18, Column B, is:
 - \$145,950 or less (\$72,975 or less if you are married filing separately), enter here and include in the total for line 31.
 - more than \$145,950 (more than \$72,975 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 B and C for IT-201 filers (or A and B for IT-203 filers) that are related to total federal itemized deductions included on line 28, Column B.** Also include that portion of the deductions under subtraction D for IT-201 filers (or subtraction E for IT-203 filers) 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 for IT-201 filers, D and E described above, excluding that portion of E included in line 5 above for IT-203 filers, 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 the New York State itemized deduction worksheet instructions found in the instructions for Form IT-201 or Form IT-203.

Line 33 — Addition adjustments / tuition deduction

Addition adjustments

Your addition adjustments are listed in the New York State itemized deduction worksheet instructions for Form IT-201 or Form IT-203.

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 in the

instructions for Form IT-201 (see *New York State itemized deduction worksheet*). If you are filing Form IT-203, use the amount from Form IT-203, *New York State itemized deduction worksheet*, line K. 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, complete *Worksheet A*.
- more than \$475,000 but not more than \$525,000, complete *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. _____
- Enter this amount on Form IT-360.1, line 35.**

Worksheet B

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

Part 3 — Dependent exemptions

Line 39 — Enter the number of full months you were a New York City resident. Count any period of more than one-half month as a full month; do not count a period of one-half month or less.

Line 40 — Use the *Proration chart* on page 2 to figure the prorated value of one dependent exemption for the number of months that you were a resident of New York City.

Part 4 — Part-year New York City resident tax

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

Line 44 — Resident period standard or itemized deduction

If you are claiming the standard deduction, enter your prorated standard deduction. See *How to prorate your standard deduction and dependent exemptions* on page 2 of these instructions.

If you are claiming the itemized deduction, enter on line 44 the amount of your itemized deduction from line 36.

Line 48 — Figure your part-year New York City resident tax on the amount on line 47 by using the *2005 New York City tax rates* and worksheets, on page 6 of these instructions.

New York City household credit

You qualify to claim this credit if you marked the *No* box at item (C) on the front page of your Form IT-201 or Form IT-203, 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-150, line 11, 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 1* below to find the amount of your New York City household credit.

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

Filing status ③ — Use *Household credit table 3* 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 3* 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 $\frac{9}{12}$ 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 Forms IT-360.1.

New York City household credit tables

New York City		
Household credit table 1		
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.		

New York City		
Household credit table 2		
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 96 of the IT-201 instructions, or page 34 of the IT-203 instructions (married 1040EZ filers use column 2), is:	
	1	2
	3	4
	5	6
	7	over 7**
Over	but not over	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.		

New York City		
Household credit table 3		
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 96 of the IT-201 instructions, or page 34 of the IT-203 instructions, is:	
	1	2
	3	4
	5	6
	7	over 7**
Over	but not over	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 New York City 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 *2005 New York City 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 *2005 New York City 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.

2005 New York City 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% " " " "	25,000	50,000	808 plus 3.591% " " " "	30,000	60,000	970 plus 3.591% " " " "		
90,000	150,000	3,071 plus 3.648% " " " "	50,000	100,000	1,706 plus 3.648% " " " "	60,000	125,000	2,047 plus 3.648% " " " "		
150,000	500,000	5,260 plus 4.05% " " " "	100,000	500,000	3,530 plus 4.05% " " " "	125,000	500,000	4,418 plus 4.05% " " " "		
500,000		19,435 plus 4.45% " " " "	500,000		19,730 plus 4.45% " " " "	500,000		19,606 plus 4.45% " " " "		

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 4.05% (.0405) 3. _____
4. Enter your New York City tax on the line 2 amount from the *2005 New York City 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 49 — Enter on line 49 the total of credits listed on page 5 that you are entitled to claim.

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 2005 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 2005 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 New York City tax on Form IT-230, Part 2, 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 New York City Unincorporated Business Tax*, and attach the form.

Part 5 — Part-year Yonkers resident income tax surcharge

Complete Part 5 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 57, **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 54.