



Important Notice

January 2003

Correction to Form IT-360.1-I, Instructions for Form IT-360.1, Change of City Resident Status

There is an error on page 5 of 2002 Form IT-360.1-I, *Instructions for Form IT-360.1, Change of City Resident Status*. The error is in the *2002 City of New York tax rates* table at the bottom of page 5.

For married filing jointly and qualifying widow(er) filers with New York City taxable income over \$0 but not over \$21,600, the table states that the tax is 2.907% of line **5**. The tax table should state that the tax is 2.907% of line **47**.

For single and married filing separately filers with New York City taxable income over \$0 but not over \$12,000, the table states that the tax is 2.907% of line **5**. The tax table should state that the tax is 2.907% of line **47**.

For head of household filers with New York City taxable income over \$0 but not over \$14,400, the table states that the tax is 2.907% of line **5**. The tax table should state that the tax is 2.907% of line **47**.

We apologize for the error and any inconvenience that it may have caused.