AGREEMENT UNDER SECTION 1127 OF THE NEW YORK CITY CHARTER*

Under the provisions of Section 1127 of the New York City Charter, every person seeking employment with the City of New York (the "City") or any of its agencies, must sign an agreement as a condition precedent to such employment to the effect that if such person is or becomes a nonresident individual as defined in Section 11-1705(b) (Note: the City Charter incorrectly refers to Section 11-1706) of the Administrative Code of the City of New York ("the Code") or any similar provision of the Code at any time during such employment, the person will pay to the City an amount by which a City personal income tax on residents computed and determined as if such person was a resident individual during such employment exceeds the amount of any City earnings tax and City personal income tax imposed on such person for the same period.

In furtherance of this requirement and as a condition precedent to employment, I hereby agree that if I am or become a City Nonresident Individual as defined below:

1. I will pay to the City an amount by which a City personal income tax on residents computed and determined as if I were a resident individual, as defined in Section 11-1705(b) of the Code, during my employment, exceeds the amount of any City earnings tax and City personal income tax imposed on me for the same taxable period.

2. The City may, at each payroll period, deduct and withhold from my wages or compensation, an amount equal to the amount it would be required to withhold for City personal income tax on residents if I were a resident individual as defined in such section, to be credited to my City earnings and/or income tax liability and to my liability under this agreement and said Section 1127 of the New York City Charter.

3. Within ten days of filing them, I will furnish the Commissioner of Finance of the City with copies of my Federal income tax return and my State income tax return (if any).

4. Whenever my status as a nonresident individual or a resident individual changes, I will notify the head of the agency by which I am then employed, the City Personnel Director, and the Commissioner of Finance of such change.

Resident and Nonresident, as defined in the Administrative Code Section 11-1705(b):

1. City Resident Individual - For purposes of Section 1127 of the New York City Charter, City resident individual means an individual:
   a. who is domiciled in this City, unless,
      (i) he/she maintains no permanent place of abode in this City, maintains a permanent place of abode elsewhere, and spends in the aggregate not more than thirty days of the taxable year in this City, or
      (ii) within any period of 548 consecutive days he/she is present in a foreign country or countries for at least 450 days, <u>and</u> during such period of 548 consecutive days he/she is not present in this City for more than 90 days and does not maintain a permanent place of abode in this City at which his/her spouse (unless such spouse is legally separated) or minor children are present for more than 90 days, <u>and</u> during any period of less then 12 months, which would be treated as a separate taxable period pursuant to Section 11-1754, and which period is contained within such period of 548 consecutive days, he/she is present in this City for a number of days which does not exceed an amount which bears the same ratio to 90 as the number of days contained in such period of less than 12 months bears to 548, or

   b. who is not domiciled in this City but maintains a permanent place of abode in this City and spends in the aggregate more than 183 days of the taxable year in this City, unless such individual is in active service in the armed forces of the United States.

2. City Nonresident Individual - For purposes of Section 1127 of the New York City Charter, City nonresident individual means an individual who is not a City resident.

Signature: _____ **Name (Print):** _____ **Date:** _____

*Formerly DP-2028A (r. 5/81): Agreement Under Section 822 of the New York City Charter