NEW YORK STATE
CITY OF NEW YORK
CITY OF YONKERS

CHANGE OF RESIDENT STATUS IT-360

1987

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

• **Attach this form to your New York State returns**

Name(s) as shown on return	Your social security number

Change of resident status *(see instructions IT-360-I, page 5)*

Check only **one** box:

(A) ☐ **New York State change** *only*

(B) ☐ **New York State and City of New York change** *at the same time*

(C) ☐ **New York State and City of Yonkers change** *at the same time*

If you had a City of New York or City of Yonkers change of residence only, do not complete Form IT-360, *Change of Resident Status*. Instead, complete Form IT-360.1, *Change of City Resident Status*.

If you had a change of both New York State and City of New York or City of Yonkers residence at different times during the same tax year, complete both Forms IT-360 and IT-360.1.

Part I - Adjusted Gross Income *(see instructions IT-360-I, page 5)*		Total Income (all sources)	Resident Period	Nonresident Period	
Married persons filing separate New York State returns, must each complete a separate Form IT-360.		**Column A** Income from federal return	**Column B** Income from column A for this period	**Column C** Income from column A for this period	**Column D** Income from column C from NY State sources
1 Wages, salaries, tips, etc.	1				
2 Taxable interest income	2				
3 Dividend income	3				
4 Taxable refunds of state and local income taxes	4				
5 Alimony received	5				
6 Business income or (loss) *(attach copy of federal Schedule C)*	6				
7 Capital gain or (loss) *(attach copy of federal Schedule D)*	7				
8 Other gains or (losses) *(attach copy of federal Form 4797)*	8				
9 Taxable amount of pensions, IRA distributions, and annuities	9				
10 Rents and royalties *(attach copy of federal Schedule E)*	10				
11 Partnerships, estates, trusts, and S corporations *(attach copy of federal Schedule E)*	11				
12 Farm income or (loss) *(attach copy of federal Schedule F)*	12				
13 Unemployment compensation (insurance)	13				
14 Taxable amount of social security benefits	14				
15 Other income	15				
16 Total *(add lines 1 through 15)*	16				
17 Total federal adjustments to income *(identify)*	17				
18 **Adjusted gross income** (federal) *(subtract line 17 from line 16, see instructions below)*	18				

Note: If the combined total of columns B and C does not equal column A total, attach an explanation.

- Transfer the amount from column B, line 18, to **Form IT-201**, line 18.
- Transfer the amount from column C, line 18, to **Form IT-203**, Federal Amount column, line 18. Transfer the amount from column D, line 18, to Form IT-203, New York State Amount column, line 18.

Part II — New York Itemized Deduction *(see instructions IT-360-I, page 6)* If you are claiming the New York standard deduction, do not complete Part II.		A. Resident Period (federal amount for this period)	B. Nonresident Period (federal amount for this period)
19 Medical and dental expenses *(from federal Schedule A, line 4)*	19		
20 Taxes you paid *(from federal Schedule A, line 8)*	20		
21 Interest you paid *(from federal Schedule A, line 13)*	21		
22 Contributions you made *(from federal Schedule A, line 17)*	22		
23 Casualty and theft losses *(from federal Schedule A, line 18)*	23		
24 Moving expenses *(from federal Schedule A, line 19)*	24		
25 Miscellaneous deductions subject to 2% AGI limit *(from federal Schedule A, line 24)*	25		
26 Other miscellaneous deductions *(from federal Schedule A, line 25)*	26		
27 Add lines 19 through 26	27		
28 State, local and foreign income taxes included on line 20 *(see instructions IT-360-I, page 6)*	28		
29 Subtract line 28 from line 27	29		
30 Other adjustments *(see instructions IT-360-I, page 6 and attach schedule)*	30		
31 New York itemized deduction *(line 29 and add or subtract line 30 - see instructions below)*	31		

- Transfer the amount from column A, line 31, to Form IT-201, line 46, and check the itemized deduction box on line 46 of Form IT-201.
- Transfer the amount from column B, line 31, to Form IT-203, line 46 in the space provided next to the $ sign and check the itemized deduction box on line 46 of Form IT-203.

Part III — Exemptions *(see instructions IT-360-I, page 6)*

32 Enter the period you were a New York State *resident* during 1987.
From: Month _____ Day _____ To: Month _____ Day _____

		A. Resident Period	B. Nonresident Period
33 Enter in each box the number of full months in each period *(see instructions IT-360-I, page 6)*.	33		
34 Enter the prorated value of one exemption for each period of residence *(see the Proration Chart in the instructions IT-360-I, page 3)*	34		
35 Enter the number of exemptions claimed here and in the box on line 48 of Form IT-201, and on line 48 of Form IT-203.	35		
36 Total prorated exemptions. Multiply each amount on line 34 by the number of exemptions claimed in the box on line 35 *(see instruction below)*	36		

- Transfer the line 36 amount in column A to Form IT-201, line 48.
- Transfer the line 36 amount in column B to Form IT-203, line 48, in the space provided next to the $ sign.

Part IV — Combined Taxable Income *(see instructions IT-360-I, page 6)*

		Column A	Column B
37 Taxable income from Form IT-201, line 49	37		
38 Taxable income from Form IT-203, line 49	38		
39 Combined taxable income *(add lines 37 and 38)*	39		
40 Enter New York State tax on line 39 amount *(use New York State Tax Table)*	40		
41 Enter New York State tax on line 37 amount *(use New York State Tax Table)*	41		
42 Enter New York State Tax on line 38 amount *(use New York State Tax Table)*	42		
43 Add lines 41 and 42	43		

- If the line 40 amount is greater than the line 43 amount, you must use the line 40 amount. Enter the line 40 amount on Form IT-201, line 50, and complete Form IT-201. Do **not** figure any tax on Form IT-203.
- If the line 43 amount is greater than the line 40 amount, you must use the line 43 amount. Enter the amount from line 41 on Form IT-201, line 50, and the amount from line 42 on Form IT-203, line 50. Complete Forms IT-201 and IT-203.