



Change of City Resident Status

City of New York • City of Yonkers

IT-360.1

Attach this form to Form IT-201 or Form IT-203

Name(s) as shown on return	Your social security number
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Change of resident status — If you are married and filing separate New York State returns, you must each complete a separate Form IT-360.1 (see instructions in IT-360.1-I, page 1).

- Check only **one** box (A) **City of New York change of residence** — Complete Parts I, II, III and IV.
 (B) **City of Yonkers change of residence** — Complete Parts I and V.
 (C) **City of New York and city of Yonkers change of residence** — Complete the entire form.

Part I — New York Adjusted Gross Income <i>(see instructions in IT-360.1-I, page 2)</i>		Column A Federal Income and Adjustments <i>(all sources)</i>	Column B Amount of Column A for City of New York Resident Period	Column C Amount of Column A for City of Yonkers Resident Period
1 Wages, salaries, tips, etc.	1			
2 Taxable interest income	2			
3 Dividend income	3			
4 Taxable refunds, credits, or offsets of state and local income taxes ...	4			
5 Alimony received	5			
6 Business income or loss <i>(attach copy of federal Schedule C or C-EZ, Form 1040)</i> ...	6			
7 Capital gain or loss <i>(attach copy of federal Schedule D, Form 1040)</i> ...	7			
8 Other gains or losses <i>(attach copy of federal Form 4797)</i>	8			
9 Taxable amount of IRA distributions	9			
10 Taxable amount of pensions and annuities	10			
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>(attach copy of federal Schedule E, Form 1040)</i>	11			
12 Farm income or loss <i>(attach copy of federal Schedule F, Form 1040)</i> ..	12			
13 Unemployment compensation	13			
14 Taxable amount of social security benefits	14			
15 Other income <i>Identify:</i>	15			
16 Total <i>(add lines 1 through 15)</i>	16			
17 Total federal adjustments to income <i>Identify:</i>	17			
18 Subtract line 17 from line 16. This is your federal adjusted gross income	18			
19 New York adjustments <i>(see instructions in IT-360.1-I, page 2, and attach schedule)</i> ...	19			
20 Line 18 and add or subtract line 19; transfer the amount from Column B to line 43. This is your New York adjusted gross income ...	20			

Part II — Itemized Deductions for the City of New York <i>(see instructions in IT-360.1-I, page 2)</i> . If you are claiming the standard deduction, do not complete Part II.		Column A Itemized Deductions <i>(see instructions)</i>	Column B Amount of Column A for City of New York Resident Period
21 Medical and dental expenses	21		
22 Taxes you paid	22		
23 Interest you paid	23		
24 Gifts to charity	24		
25 Casualty and theft losses	25		
26 Job expenses and most other miscellaneous deductions	26		
27 Other miscellaneous deductions	27		
28 Add lines 21 through 27	28		
29 Reduction for federal itemized deduction limitation <i>(from federal Form 1040 instructions, itemized deductions worksheet, line 9)</i>	29		
30 Total itemized deductions <i>(subtract line 29 from line 28)</i>	30		
31 State, local, and foreign income taxes and other subtraction adjustments <i>(see instructions)</i>	31		
32 Subtract line 31 from line 30	32		
33 Addition adjustments <i>(see instructions and attach schedule)</i>	33		
34 Add lines 32 and 33	34		
35 Itemized deduction adjustment <i>(if line 20, Column B, is more than \$100,000, see instructions, page 3; all others enter "0" on line 35)</i>	35		
36 Subtract line 35 from line 34, Column B; transfer this amount to line 44. This is your itemized deduction ...	36		

Part III — Dependent Exemptions (see instructions in IT-360.1-I, page 3)

37 Enter the period you were a city of New York **resident** during 1997

From: month day To: month day

38 Enter the county where you resided while a **nonresident** of the city of New York

39 Enter the number of full months in the city of New York resident period	39		
40 Enter the prorated value of one dependent exemption (use the Proration Chart in IT-360.1-I, page 2)	40		
41 Enter the number of dependent exemptions you claimed on Form IT-201, line 34 or Form IT-203, line 34 ...	41		
42 Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (transfer this amount to line 46)	42		

Part IV — Part-Year City of New York Resident Tax (see instructions in IT-360.1-I, page 3)

43 New York adjusted gross income (from line 20, Column B)	43								
44 Resident period standard deduction (see instructions in IT-360.1-I, page 2) or resident period itemized deduction (from line 36)	44								
45 Subtract line 44 from line 43	45								
46 Dependent exemption amount (from line 42)	46								
47 Subtract line 46 from line 45. This is your city of New York taxable income	47								
48 City of New York tax on line 47 amount (see instructions)	48								
49 Total city of New York household credit and accumulation distribution credit	49								
50 Subtract line 49 from line 48	50								
51 Part-year city of New York separate tax on lump-sum distributions (from Form IT-230; attach form)	51								
52 Add lines 50 and 51	52								
53 Credit for part-year city of New York unincorporated business tax paid (see instructions)	53								
54 Subtract line 53 from line 52 and enter tax on Form IT-201-ATT, Part V, line 35 or Form IT-203-ATT, Part V, line 39 (if line 53 is larger than line 52, enter "0"). This is your part-year city of New York resident tax	54								

Part V — Part-Year City of Yonkers Resident Income Tax Surcharge (see instructions in IT-360.1-I, page 4)

		Full-Year NYS Resident	Part-Year NYS Resident
55 Total New York State taxes (from Form IT-201, line 42)	55		
56 Child and dependent care credit (from Form IT-201, line 57) ..	56		
57 Earned Income Credit (from Form IT-201, line 58)	57		
58 Real property tax credit (from Form IT-201, line 60)	58		
59 Farmers' school tax credit (from Form IT-201, line 59)	59		
60 Add lines 56 through 59	60		
61 Subtract line 60 from line 55 (if line 60 is more than line 55, enter "0" here and on Form IT-201, line 53)	61		
62 Base tax (amount from Form IT-203, line 42)	62		
63 Other New York State credits (from Form IT-203-ATT, Part II, line 21)	63		
64 Subtract line 63 from line 62 (if line 63 is more than line 62, enter "0")	64		
65 Net other New York State taxes (from Form IT-203-ATT, Part IV, line 38)	65		
66 Add lines 64 and 65	66		
67 Farmers' school tax credit (from Form IT-203, line 58)	67		
68 Subtract line 67 from line 66 (if line 67 is more than line 66, enter "0")	68		
69 Income percentage (see worksheet in IT-360.1-I, page 4)	69		
70 Multiply line 61 by line 69. This is the net state tax for full-year state residents	70		
71 Multiply line 68 by line 69. This is the net state tax for part-year state residents	71		
72 City of Yonkers resident tax rate	72	.15	

73 Part-year city of Yonkers resident income tax surcharge (multiply line 70 by line 72 and also enter this amount on Form IT-201, line 53; or multiply line 71 by line 72, and also enter this amount on Form IT-203, line 52)

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- See Form NYC-203, *City of New York Nonresident Earnings Tax Return*, and instructions, NYC-203-I, if you received wages or net earnings from self-employment from city of New York sources during your city nonresident period.
- See Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and instructions, Y-203-I, if you received wages or net earnings from self-employment from city of Yonkers sources during your city nonresident period.

