



CITY OF NEW YORK
CITY OF YONKERS

CHANGE OF CITY RESIDENT STATUS

IT-360.1

• Attach this form to Form IT-201

New York State Department of Taxation and Finance

Name(s) as shown on return	Your social security number
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Change of resident status (see instructions in IT-360.1-I, page 2)

Check only one box:

- (A) City of New York change only (B) City of Yonkers change only (C) City of New York and City of Yonkers change only

If you check box (C), complete a separate Form IT-360.1 for each change.

If you had a change of state residence at the same time as your change of city residence, do not complete Form IT-360.1, *Change of City Residence Status*. Instead, complete Form IT-360, *Change of Resident Status*.

Part I - Adjusted Gross Income (see instructions in IT-360.1-I, page 2)

Married persons filing separate New York State Forms IT-201 must each complete a separate Form IT-360.1.

	Total Income (all sources)		City Resident Period	
	Column A	Income from federal return	Column B	Income from column A for this period
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; transfer the amount from Column B to page 2, line 37, column A or B of this form)	18			

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

Part II — NY Itemized Deduction (see instructions in IT-360.1-I, page 3) If you are claiming the New York standard deduction, do not complete Part II.		A. Total Deductions from Form IT-201		B. City Resident Period (amount for this period)	
19	Medical and dental expenses	19			
20	Taxes you paid	20			
21	Interest you paid	21			
22	Contributions you made	22			
23	Casualty and theft losses	23			
24	Moving expenses	24			
25	Miscellaneous deductions subject to 2% AGI limit	25			
26	Other miscellaneous deductions	26			
27	Add lines 19 through 26	27			
28	State, local and foreign income taxes included on line 20 (see instructions in Form IT-360.1-I)	28			
29	Subtract line 28 from line 27	29			
30	Other adjustments (see instructions in Form IT-360.1-I and attach schedule)	30			
31	New York itemized deduction (line 29 and add or subtract line 30, transfer the amount from column B, line 31, to Part IV, line 40, column A or B.)	31			

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

32 Enter the period you were a city resident during 1987
 From: _____ To: _____
 Month _____ Day _____ Month _____ Day _____

32a Enter the county where you resided while a nonresident of the city _____

33	Enter the number of full months in the city resident period	33	
34	Enter the prorated value of one exemption (see the Proration Chart in Form IT-360.1-I)	34	
35	Enter the number of exemptions you claimed on Form IT-201	35	
36	Total prorated exemptions. Multiply the amount on line 34 by the number of exemptions claimed on line 35 (transfer this line 36 amount to Part IV, line 42, column A or B.)	36	

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

		A. City of New York		B. City of Yonkers	
37	Total income (from Part I, line 18, column B)	37			
38	New York adjustments (see instructions IT-360.1-I, page 3 and attach schedule)	38			
39	Total City of New York or City of Yonkers resident income (line 37 and add or subtract line 38)	39			
40	Resident period standard deduction (see instructions IT-360.1-I, page 3) OR Resident period itemized deduction (line 31, column B)	40			
41	Subtract line 40 from line 39	41			
42	Exemptions (from line 36)	42			
43	City of New York taxable income/City of Yonkers taxable income (subtract line 42 from line 41)	43			
44	Part-year City of Yonkers resident income tax surcharge (see instructions IT-360.1-1, page 3; enter surcharge here and on Form IT-201, line 68)	44			
45	Figure City of New York tax on amount on line 43 (see instructions)	45			
46	City of New York credits (see instructions)	46			
47	Part-year City of New York resident tax (subtract line 46 from 45; if line 46 is larger than line 45, enter "0"; also enter tax on line 17 of Form IT-201-ATT)	47			