



Change of City Resident Status

City of New York • City of Yonkers

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

Name(s) as shown on return

Your social security number

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.

Table with 4 columns: Part I - New York Adjusted Gross Income, Column A Federal Income and Adjustments, 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. Rows 1-21.

Table with 4 columns: Part II - Itemized Deductions for the City of New York, Column A Itemized Deductions, Column B Amount of Column A for City of New York Resident Period. Rows 22-38.

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

39 Enter the period you were a city of New York resident during 1993

From: month  day  To: month  day

40 Enter the county where you resided while a nonresident of the city of New York \_\_\_\_\_

41 Enter the number of full months in the city of New York resident period .....	41		
42 Enter the prorated value of one dependent exemption (use the Proration Chart in IT-360.1-I, page 2) .....	42		
43 Enter the number of dependent exemptions you claimed on Form IT-201, line 49 or Form IT-203, line 49 .....	43		
44 Multiply the amount on line 42 by the number of dependent exemptions claimed on line 43 (transfer this amount to line 49) .....	44		

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

45 New York adjusted gross income (from line 21, Column B) .....	45		
46 Resident period standard deduction (see instructions in IT-360.1-I, page 2) or resident period itemized deduction (from line 38) .....	46		
47 Subtract line 46 from line 45 .....	47		
48 Dependent exemption amount (from line 44) .....	48		
49 Subtract line 48 from line 47. This is your city of New York taxable income .....	49		
50 City of New York tax on line 49 amount (see instructions) .....	50		
51 City of New York credits (see instructions) .....	51		
52 Subtract line 51 from line 50 and enter tax on line 17 of Form IT-201-ATT or Form IT-203-ATT (if line 51 is larger than line 50, enter "0"). This is your part-year city of New York resident tax .....	52		

**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
53 Total New York State taxes (from Form IT-201, line 58) .....	53		
54 Real property tax credit (from Form IT-214, line 17) .....	54		
55 Subtract line 54 from line 53 (if line 54 is larger than line 53, enter "0" on Form IT-201, line 66) .....	55		
56 Base tax (amount from Form IT-203, line 55) .....	56		
57 Other New York State credits (from Form IT-203-ATT, front page, line 7) .....	57		
58 Subtract line 57 from line 56 (if line 57 is larger than line 56, enter "0") .....	58		
59 Other New York State taxes (from Form IT-203-ATT, line 16) .....	59		
60 Add lines 58 and 59 .....	60		
61 Income percentage (see worksheet in IT-360.1-I, page 4) .....	61		
62 Multiply line 55 by line 61. This is the net state tax for full-year state residents .....	62		
63 Multiply line 60 by line 61. This is the net state tax for part-year state residents .....	63		
64 City of Yonkers resident tax rate .....	64	.15	
65 Part-year city of Yonkers resident income tax surcharge (multiply line 62 by line 64 and also enter this amount on Form IT-201, line 66; or multiply line 63 by line 64, and also enter this amount on Form IT-203, line 65) .....	65		

- 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.