



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
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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.

		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
Part I — New York Adjusted Gross Income <i>(see instructions in IT-360.1-I, page 2)</i>				
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)</i> ..	6			
7 Capital gain or (loss) <i>(attach copy of federal Schedule D)</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)</i>	11			
12 Farm income or (loss) <i>(attach copy of federal Schedule F)</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 44. This is your New York adjusted gross income ..	20			

		Column A Itemized Deductions <i>(see instructions)</i>	Column B Amount of Column A for City of New York Resident Period
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.			
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 - moving expenses incurred before 1994 ..	27		
28 Other miscellaneous deductions - other	28		
29 Add lines 21 through 28	29		
30 Reduction for federal itemized deduction limitation <i>(from federal Form 1040 instructions, itemized deductions worksheet, line 9)</i> ..	30		
31 Total itemized deductions <i>(subtract line 30 from line 29)</i>	31		
32 State, local and foreign income taxes and other subtraction adjustments <i>(see instructions)</i> ..	32		
33 Subtract line 32 from line 31	33		
34 Addition adjustments <i>(see instructions and attach schedule)</i>	34		
35 Add lines 33 and 34	35		
36 Itemized deduction adjustment <i>(if line 20, Column B, is more than \$100,000, see instructions, page 3; all others enter "0" on line 36)</i>	36		
37 Subtract line 36 from line 35, Column B; transfer this amount to line 45. This is your itemized deduction ..	37		

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

38 Enter the period you were a city of New York resident during 1994

From: month day To: month day

39 Enter the county where you resided while a nonresident of the city of New York _____

40 Enter the number of full months in the city of New York resident period	40	
41 Enter the prorated value of one dependent exemption (use the Proration Chart in IT-360.1-I, page 2)	41	
42 Enter the number of dependent exemptions you claimed on Form IT-201, line 49 or Form IT-203, line 49	42	
43 Multiply the amount on line 41 by the number of dependent exemptions claimed on line 42 (transfer this amount to line 47)	43	

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

44 New York adjusted gross income (from line 20, Column B)	44	
45 Resident period standard deduction (see instructions in IT-360.1-I, page 2) or resident period itemized deduction (from line 37)	45	
46 Subtract line 45 from line 44	46	
47 Dependent exemption amount (from line 43)	47	
48 Subtract line 47 from line 46. This is your city of New York taxable income	48	
49 City of New York tax on line 48 amount (see instructions)	49	
50 City of New York credits (see instructions)	50	
51 Subtract line 50 from line 49 and enter tax on Form IT-201-ATT, line 1/ or Form IT-203-ATT, line 19 (if line 50 is larger than line 49, enter "0"). This is your part-year city of New York resident tax	51	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

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
52 Total New York State taxes (from Form IT-201, line 58)	52		
53 Earned Income Credit (from Form IT-201, line 70)	53		
54 Subtract line 53 from line 52 (if line 53 is more than line 52, enter "0" on Form IT-201, line 66)	54		
55 Real property tax credit (from Form IT-214, line 17)	55		
56 Subtract line 55 from line 54 (if line 55 is more than line 54, enter "0" on Form IT-201, line 66)	56		
57 Base tax (amount from Form IT-203, line 57)	57		
58 Other New York State credits (from Form IT-203-ATT, front page, line 7)	58		
59 Subtract line 58 from line 57 (if line 58 is more than line 57, enter "0")	59		
60 Net other New York State taxes (from Form IT-203-ATT, line 18)	60		
61 Add lines 59 and 60	61		
62 Income percentage (see worksheet in IT-360.1-I, page 4)	62		
63 Multiply line 56 by line 62. This is the net state tax for full-year state residents	63		
64 Multiply line 61 by line 62. This is the net state tax for part-year state residents	64		
65 City of Yonkers resident tax rate	65	.15	

66 Part-year city of Yonkers resident income tax surcharge (multiply line 63 by line 65 and also enter this amount on Form IT-201, line 68, or multiply line 64 by line 65, and also enter this amount on Form IT-203, line 67)

66 , .



- 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.