



Change of City Resident Status

New York City • Yonkers

IT-360.1

Attach this form to Form IT-201 or Form IT-203. You cannot file this form with Form IT-150.

Name(s) as shown on return

Social security number

Change of resident status — If you are married and filing separate New York State returns, each of you must complete a separate Form IT-360.1 (see instructions, Form IT-360.1-I, front page).

- Mark an X in only one box (A) **New York City change of residence** — Complete Parts 1, 2, 3, and 4.
- (B) **Yonkers change of residence** — Complete Parts 1 and 5.
- (C) **New York City and Yonkers change of residence** — Complete the entire form.

Part 1 — New York adjusted gross income (see instructions, page 3)	Column A Federal income and adjustments (all sources)	Column B Amount of Column A for New York City resident period	Column C Amount of Column A for Yonkers resident period
1 Wages, salaries, tips, etc.....	1.		
2 Taxable interest income.....	2.		
3 Ordinary dividends.....	3.		
4 Taxable refunds, credits, or offsets of state and local income taxes.....	4.		
5 Alimony received.....	5.		
6 Business income or loss (attach copy of federal Schedule C or C-EZ, Form 1040) ..	6.		
7 Capital gain or loss (attach copy of federal Schedule D, Form 1040).....	7.		
8 Other gains or losses (attach copy of federal Form 4797).....	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. (attach copy of federal Schedule E, Form 1040)	11.		
12 Farm income or loss (attach copy of federal Schedule F, Form 1040).....	12.		
13 Unemployment compensation.....	13.		
14 Taxable amount of social security benefits	14.		
15 Other income..... Identify:	15.		
16 Total (add lines 1 through 15).....	16.		
17 Total federal adjustments to income..... Identify:	17.		
18 Federal adjusted gross income (subtract line 17 from line 16).....	18.		
19 New York adjustments (attach schedule) ..	19.		
20 New York adjusted gross income (line 18 and add or subtract line 19; transfer the amount from Column B to line 43).....	20.		

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Part 2 — Itemized deductions for New York City <i>(see instructions, page 3). If you are claiming the standard deduction, do not complete Part 2.</i>	Column A Itemized deductions <i>(see instructions)</i>	Column B Amount of Column A for New York City 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 11)</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	31.	
32 Subtract line 31 from line 30	32.	
33 Addition adjustments and college tuition itemized deduction <i>(see instructions)</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 5; all others enter 0 on line 35)</i>	35.	
36 Itemized deduction <i>(subtract line 35 from line 34, enter here and on line 44)</i>	36.	

Part 3 — Dependent exemptions *(see instructions, page 5)*

37 Enter the period you were a New York City **resident** during 2008

From: month day To: month day

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

39 Enter the number of full months in the New York City resident period	39.	
40 Enter the prorated value of one dependent exemption <i>(use Proration chart; see instructions, page 2)</i> ...	40.	
41 Enter the number of dependent exemptions you claimed on Form IT-201, line 36 or Form IT-203, line 35	41.	
42 Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 <i>(enter here and on line 46)</i>	42.	

Part 4 — Part-year New York City resident tax *(see instructions, page 5)*

43 New York adjusted gross income <i>(from line 20, Column B)</i>	43.	
44 Resident period standard deduction <i>(see instructions, page 2)</i> or resident period itemized deduction <i>(from line 36)</i>	44.	
45 Subtract line 44 from line 43	45.	
46 Dependent exemption amount <i>(from line 42)</i>	46.	
47 New York City taxable income <i>(subtract line 46 from line 45)</i>	47.	
48 New York City tax on line 47 amount <i>(see instructions, page 5)</i>	48.	
49 Total New York City household credit and accumulation distribution credit <i>(see instructions, page 6)</i>	49.	
50 Subtract line 49 from line 48 <i>(if line 49 is larger than line 48, enter 0)</i>	50.	
51 Part-year New York City separate tax on lump-sum distributions <i>(attach Form IT-230)</i>	51.	
52 Part-year New York City resident tax on capital gain portion of lump-sum distributions <i>(attach Form IT-230)</i>	52.	
53 Add lines 50, 51, and 52	53.	
54 Credit for part-year New York City unincorporated business tax paid <i>(see instructions, page 7)</i>	54.	
55 Part-year New York City resident tax <i>(subtract line 54 from line 53 and enter tax on Form IT-201, line 50 or Form IT-203, line 51; if line 54 is larger than line 53, enter 0)</i>	55.	

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Part 5 — Part-year Yonkers resident income tax surcharge (see instructions, page 7)

	Full-year NYS resident		Part-year NYS resident	
56 Total New York State taxes (from Form IT-201, line 46)	56.			
57 Empire State child credit (from Form IT-201, line 63).....	57.			
58 NYS child and dependent care credit (from Form IT-216, line 14)	58.			
59 Earned income credit (from Form IT-201, line 65).....	59.			
60 Noncustodial parent New York State earned income credit (from Form IT-201, line 66).....	60.			
61 Real property tax credit (from Form IT-201, line 67)	61.			
62 College tuition credit (from Form IT-201, line 68)	62.			
63 Amount from Form IT-201-ATT, line 13.....	63.			
64 Add lines 57 through 63.....	64.			
65 Subtract line 64 from line 56 (if line 64 is more than line 56, enter 0 here and on Form IT-201, line 57).....	65.			
66 Base tax (amount from Form IT-203, line 44)	66.			
67 New York State nonrefundable credits (from Form IT-203-ATT, line 8)	67.			
68 Subtract line 67 from line 66 (if line 67 is more than line 66, enter 0)	68.			
69 Net other New York State taxes (from Form IT-203-ATT, line 33).....	69.			
70 Add lines 68 and 69.....	70.			
71 Total of amounts from Form IT-203-ATT, lines 9, 10, and 12	71.			
72 Subtract line 71 from line 70 (if line 71 is more than line 70, enter 0)	72.			
73 Income percentage (see worksheet on page 7 of the instructions)	73.			
74 Multiply line 65 by line 73. This is the net state tax for full-year state residents.....	74.			
75 Multiply line 72 by line 73. This is the net state tax for part-year state residents.....	75.			
76 Yonkers resident tax rate	76.	.10		

77 Part-year Yonkers resident income tax surcharge

(Full-year NYS residents: Multiply line 74 by line 76. Part-year NYS residents: Multiply line 75 by line 76.)

Enter the line 77 amount on Form IT-201, line 57, or Form IT-203, line 54.

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

