



# Change of City Resident Status

# IT-360.1

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, page 2).

- 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, page 3)</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 <b>federal adjusted gross income</b> ..	18.		
19 New York adjustments <i>(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 <b>New York adjusted gross income</b> .....	20.		

Part II — Itemized deductions for the city of New York <i>(see instructions, page 3)</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 .....	31.	
32 Subtract line 31 from line 30 .....	32.	
33 Addition adjustments/tuition 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 4; 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, page 4)

**37** Enter the period you were a city of New York **resident** during 2002  
 From: month  day  To: month  day

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

<b>39</b> Enter the number of full months in the city of New York resident period .....	<b>39.</b>	
<b>40</b> Enter the prorated value of one dependent exemption (use the Proration chart on page 2 of the instructions) .....	<b>40.</b>	
<b>41</b> Enter the number of dependent exemptions you claimed on Form IT-201, line 36 or Form IT-203, line 34 .....	<b>41.</b>	
<b>42</b> Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (transfer this amount to line 46) .....	<b>42.</b>	

**Part IV — Part-year city of New York resident tax** (see instructions, page 4)

<b>43</b> New York adjusted gross income (from line 20, Column B) .....	<b>43.</b>		
<b>44</b> Resident period standard deduction (see instructions, page 2) <b>or</b> resident period itemized deduction (from line 36) .....	<b>44.</b>		
<b>45</b> Subtract line 44 from line 43 .....	<b>45.</b>		
<b>46</b> Dependent exemption amount (from line 42) .....	<b>46.</b>		
<b>47</b> Subtract line 46 from line 45. This is your city of New York taxable income .....	<b>47.</b>		
<b>48</b> City of New York tax on line 47 amount (see instructions, page 4) .....	<b>48.</b>		
<b>49</b> Total city of New York household credit and accumulation distribution credit (see instructions, pages 4 and 5) .....	<b>49.</b>		
<b>50</b> Subtract line 49 from line 48 (if line 49 is larger than line 48, enter "0") .....	<b>50.</b>		
<b>51</b> Part-year city of New York separate tax on lump-sum distributions (from Form IT-230; attach form) .....	<b>51.</b>		
<b>52</b> Part-year city of New York resident tax on capital gain portion of lump-sum distributions (from Form IT-230; attach form) .....	<b>52.</b>		
<b>53</b> Add lines 50, 51, and 52 .....	<b>53.</b>		
<b>54</b> Credit for part-year city of New York unincorporated business tax paid (see instructions, page 6) .....	<b>54.</b>		
<b>55</b> Subtract line 54 from line 53 and enter tax on Form IT-201-ATT, line 37 or Form IT-203-B, line 25 (if line 54 is larger than line 53, enter "0"). This is your part-year city of New York resident tax .....	<b>55.</b>		

**Part V — Part-year city of Yonkers resident income tax surcharge** (see instructions, page 6)

		Full-year NYS resident	Part-year NYS resident
<b>56</b> Total New York State taxes (from Form IT-201, line 44) .....	<b>56.</b>		
<b>57</b> Child and dependent care credit (from Form IT-216, line 14) .....	<b>57.</b>		
<b>58</b> Earned income credit (from Form IT-215, line 16; New York filing status <sup>3</sup> taxpayers, from line 17) .....	<b>58.</b>		
<b>59</b> Real property tax credit (from Form IT-214, line 17) .....	<b>59.</b>		
<b>60</b> College tuition credit (from Form IT-272, line 6 or line 9) .....	<b>60.</b>		
<b>61</b> Amount from Form IT-201-ATT, line 78 .....	<b>61.</b>		
<b>62</b> Add lines 57 through 61 .....	<b>62.</b>		
<b>63</b> Subtract line 62 from line 56 (if line 62 is more than line 56, enter "0" here and on Form IT-201, line 54) .....	<b>63.</b>		
<b>64</b> Base tax (amount from Form IT-203, line 42) .....	<b>64.</b>		
<b>65</b> New York State nonrefundable credits (from Form IT-203-B, line 50) .....	<b>65.</b>		
<b>66</b> Subtract line 65 from line 64 (if line 65 is more than line 64, enter "0") .....	<b>66.</b>		
<b>67</b> Net other New York State taxes (from Form IT-203-B, line 24) .....	<b>67.</b>		
<b>68</b> Add lines 66 and 67 .....	<b>68.</b>		
<b>69</b> Amount from Form IT-203-B, line 63 .....	<b>69.</b>		
<b>70</b> Subtract line 69 from line 68 (if line 69 is more than line 68, enter "0") .....	<b>70.</b>		
<b>71</b> Income percentage (see worksheet on page 6 of the instructions) .....	<b>71.</b>		
<b>72</b> Multiply line 63 by line 71. This is the net state tax for full-year state residents .....	<b>72.</b>		
<b>73</b> Multiply line 70 by line 71. This is the net state tax for part-year state residents .....	<b>73.</b>		
<b>74</b> City of Yonkers resident tax rate .....	<b>74.</b>	<b>.05</b>	

**75** Part-year city of Yonkers resident income tax surcharge (see instructions, page 6) .....

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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.