New York State Department of Taxation and Finance

# Change of City Resident Status

**New York City • Yonkers**

# IT-360.1

2011

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

| 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.** | | | |

3601110094

**Please file this original scannable form with the Tax Department.**

## Part 2 — Itemized deductions for New York City *(see instr., page 3)*

If you are claiming the standard deduction, do not complete Part 2.

| | | Column A<br>Itemized deductions<br>*(see instructions)* | Column B<br>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** This line is intentionally left blank | **28.** | | |
| **29** This line is intentionally left blank | **29.** | | |
| **30** Total itemized deductions *(add lines 21 through 27)* | **30.** | | |
| **31** State, local, and foreign **income** taxes (or general sales tax, if applicable) and other subtraction adjustments | **31.** | | |
| **32** Subtract line 31 from line 30 | **32.** | | |
| **33** Addition adjustments and college tuition itemized deduction *(see instructions)* | **33.** | | |
| **34** Add lines 32 and 33 | **34.** | | |
| **35** Itemized deduction adjustment *(if line 20, Column B, is more than $100,000, see instructions, page 5; all others enter **0** on line 35)* | **35.** | | |
| **36** **Itemized deduction** *(subtract line 35 from line 34, enter here and on line 44)* | **36.** | | |

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

**37** Enter the period you were a New York City **resident** during 2011

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 *(use* Proration chart; *see instructions, page 2)* | **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 *(enter here and on line 46)* | **42.** | |

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

| | | |
|---|---|---|
| **43** New York adjusted gross income *(from line 20, Column B)* | **43.** | |
| **44** Resident period standard deduction *(see instructions, page 2)* **or** resident period itemized deduction *(from line 36)* | **44.** | |
| **45** Subtract line 44 from line 43 | **45.** | |
| **46** Dependent exemption amount *(from line 42)* | **46.** | |
| **47** **New York City taxable income** *(subtract line 46 from line 45)* | **47.** | |
| **48** New York City tax on line 47 amount *(see instructions, page 5)* | **48.** | |
| **49** Total New York City household credit and accumulation distribution credit *(see instructions, page 6)* | **49.** | |
| **50** Subtract line 49 from line 48 *(if line 49 is larger than line 48, enter **0**)* | **50.** | . |
| **51** Part-year New York City separate tax on lump-sum distributions *(attach Form IT-230)* | **51.** | . |
| **52** Part-year New York City resident tax on capital gain portion of lump-sum distributions *(attach Form IT-230)* | **52.** | . |
| **53** Add lines 50, 51, and 52 | **53.** | . |
| **54** Credit for part-year New York City unincorporated business tax paid *(see instructions, page 8)* | **54.** | . |
| **55** **Part-year New York City resident tax** *(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**)* | **55.** | . |

3602110094

**Please file this original scannable form with the Tax Department.**

## Part 5 — Part-year Yonkers resident income tax surcharge *(see instructions, page 8)*

| | | 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 8 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.** | **.15** | |

**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.)* **77.** _____ . ____
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.

3603110094

**Please file this original scannable form with the Tax Department.**