New York State Department of Taxation and Finance

Change of City Resident Status

New York City • Yonkers

IT-360.1

2012

Submit this form with 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**	.00	.00	.00
2 Taxable interest income	**2**	.00	.00	.00
3 Ordinary dividends	**3**	.00	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes	**4**	.00	.00	.00
5 Alimony received	**5**	.00	.00	.00
6 Business income or loss *(submit copy of federal Schedule C or C-EZ, Form 1040)*	**6**	.00	.00	.00
7 Capital gain or loss *(submit copy of federal Schedule D, Form 1040)*	**7**	.00	.00	.00
8 Other gains or losses *(submit copy of federal Form 4797)*	**8**	.00	.00	.00
9 Taxable amount of IRA distributions	**9**	.00	.00	.00
10 Taxable amount of pensions and annuities	**10**	.00	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(submit copy of federal Schedule E, Form 1040)*	**11**	.00	.00	.00
12 Farm income or loss *(submit copy of federal Schedule F, Form 1040)*	**12**	.00	.00	.00
13 Unemployment compensation	**13**	.00	.00	.00
14 Taxable amount of social security benefits	**14**	.00	.00	.00
15 Other income *Identify:*	**15**	.00	.00	.00
16 Total *(add lines 1 through 15)*	**16**	.00	.00	.00
17 Total federal adjustments to income *Identify:*	**17**	.00	.00	.00
18 **Federal adjusted gross income** *(subtract line 17 from line 16)*	**18**	.00	.00	.00
19 New York adjustments *(submit schedule)*	**19**	.00	.00	.00
20 **New York adjusted gross income** *(line 18 and add or subtract line 19; transfer the amount from Column B to line 43)*	**20**	.00	.00	.00

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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 Itemized deductions *(see instructions)*	Column B Amount of Column A for New York City resident period
21 Medical and dental expenses	**21**	.00	.00
22 Taxes you paid	**22**	.00	.00
23 Interest you paid	**23**	.00	.00
24 Gifts to charity	**24**	.00	.00
25 Casualty and theft losses	**25**	.00	.00
26 Job expenses and most other miscellaneous deductions	**26**	.00	.00
27 Other miscellaneous deductions	**27**	.00	.00
28 This line is intentionally left blank	**28**	.00	.00
29 This line is intentionally left blank	**29**	.00	.00
30 Total itemized deductions *(add lines 21 through 27)*	**30**	.00	.00

31 State, local, and foreign **income** taxes (or general sales tax, if applicable) and other subtraction adjustments	**31**	.00
32 Subtract line 31 from line 30	**32**	.00
33 Addition adjustments and college tuition itemized deduction *(see instructions)*	**33**	.00
34 Add lines 32 and 33	**34**	.00
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**	.00
36 **Itemized deduction** *(subtract line 35 from line 34, enter here and on line 44)*	**36**	.00

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

37 Enter the period you were a New York City **resident** during 2012

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**	.00
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**	.00

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**	.00
44 Resident period standard deduction *(see instructions, page 2)* **or** resident period itemized deduction *(from line 36)*	**44**	.00
45 Subtract line 44 from line 43	**45**	.00
46 Dependent exemption amount *(from line 42)*	**46**	.00
47 **New York City taxable income** *(subtract line 46 from line 45)*	**47**	.00
48 New York City tax on line 47 amount *(see instructions, page 5)*	**48**	.00
49 Total New York City household credit and accumulation distribution credit *(see instructions, page 6)*	**49**	.00
50 Subtract line 49 from line 48 *(if line 49 is larger than line 48, enter **0**)*	**50**	.00
51 Part-year New York City separate tax on lump-sum distributions *(from Form IT-230)*	**51**	.00
52 Part-year New York City resident tax on capital gain portion of lump-sum distributions *(from Form IT-230)*	**52**	.00
53 Add lines 50, 51, and 52	**53**	.00
54 Credit for part-year New York City unincorporated business tax paid *(see instructions, page 8)*	**54**	.00
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**	.00

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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 *(Form IT-201, line 46)*	**56**	.00	
57 Empire State child credit *(Form IT-201, line 63)*	**57**	.00	
58 NYS child and dependent care credit *(Form IT-216, line 14)*	**58**	.00	
59 Earned income credit *(Form IT-201, line 65)*	**59**	.00	
60 Noncustodial parent New York State earned income credit *(Form IT-201, line 66)*	**60**	.00	
61 Real property tax credit *(Form IT-201, line 67)*	**61**	.00	
62 College tuition credit *(Form IT-201, line 68)*	**62**	.00	
63 Amount from Form IT-201-ATT, line 13	**63**	.00	
64 Add lines 57 through 63	**64**	.00	
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**	.00	
66 Base tax *(Form IT-203, line 44)*	**66**		.00
67 New York State nonrefundable credits *(Form IT-203-ATT, line 8)*	**67**		.00
68 Subtract line 67 from line 66 *(if line 67 is more than line 66, enter **0**)*	**68**		.00
69 Net other New York State taxes *(Form IT-203-ATT, line 33)*	**69**		.00
70 Add lines 68 and 69	**70**		.00
71 Total of amounts from Form IT-203-ATT, lines **9, 10,** and **12**	**71**		.00
72 Subtract line 71 from line 70 *(if line 71 is more than line 70, enter **0**)*	**72**		.00
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**	.00	
75 Multiply line 72 by line 73. This is the net state tax for part-year state residents	**75**		.00
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** .00

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.

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