

# IT-360

# Change of Resident Status

## New York State, City of New York, and City of Yonkers

# 1985

- See instructions, Form IT-360-I, before you begin
- Attach this form to your New York State returns

Name(s) as shown on return	Your social security number
----------------------------	-----------------------------

### Change of Resident Status (see instructions IT-360-I, page 5)

Check only one box:

- (A)  New York State change only      (B)  New York State and City of New York change at the same time      (C)  New York State and City of Yonkers change at the same time

If your change of residence involves a City of New York or City of Yonkers change of residence only, complete Form IT-360.1, *Change of City Resident Status*.

<b>Part I — Total Income</b> (see instructions IT-360-I, page 5)  Married persons filing separately, either on one or separate New York State returns, must each complete a separate Form IT-360. Those filing separately on one New York State return must each enter his or her own income in Column A as if each had filed a separate federal return for the tax year.	Total Income (all sources)	Resident Period	Nonresident Period	
	Column A Income from federal return	Column B Income from column A for this period	Column C Income from column A for this period	Column D Income in column C from NY State sources
1 Wages, salaries, tips, etc. ....	1			
2 Interest income .....	2			
3 Dividends (after exclusion) .....	3			
4 Taxable refunds of state and local income taxes .....	4			
5 Alimony received .....	5			
6 Business income or (loss) (attach copy of federal Schedule C) .....	6			
7 Capital gain or (loss) (attach copy of federal Schedule D) .....	7			
8 40% of capital gain distributions not reported on line 7 .....	8			
9 Supplemental gains or (losses) (attach copy of federal Form 4797) .....	9			
10 Fully taxable pensions, IRA distributions and annuities not reported on line 11 .....	10			
11 Taxable amount of other pensions and annuities, including rollovers .....	11			
12 Rents and royalties .....	12			
13 Partnerships, estates, trusts, and S corporations .....	13			
14 Farm income or (loss) (attach copy of federal Schedule F) .....	14			
15 Taxable amount of unemployment compensation (insurance) .....	15			
16 Taxable amount of social security benefits .....	16			
17 Other income .....	17			
18 Total (add lines 1 through 17) .....	18			
19 Total federal adjustments to income (identify) .....	19			
20 <b>Total income</b> (subtract line 19 from line 18; see instructions below) .....	20			

Enter amount from federal Schedule E on lines 12 and 13 and attach a copy of Schedule E.

Note: If the combined total of columns B and C does not equal column A total, attach an explanation.

- Transfer the amount from column B, line 20, to **Form IT-201**, column A, line 20. If you checked filing status ③ on Form IT-201:
  - transfer the amount from column B, line 20, your Form IT-360, to Form IT-201, column A, line 20.
  - transfer the amount from column B, line 20, your spouse's Form IT-360, to Form IT-201, column B, line 20.
- Transfer the amount from column C, line 20, to **Form IT-203**, federal amount column, line 20. Transfer the amount from column D, line 20, to Form IT-203, column A, line 20. If you checked filing status ③ on Form IT-203:
  - transfer the combined total of columns C (from both Forms IT-360) to Form IT-203, federal amount column, line 20.
  - transfer the column D totals (one from each Form IT-360) to Form IT-203, line 20, column A (yours) and column B (your spouse's).

**Part II — NY Itemized Deduction (see instructions IT-360-I, page 5)**

If you are married and filing separately on one Form IT-201 (filing status (3)), complete Part II on one Form IT-360 only.

		A. Resident Period (federal amount for this period)		B. Nonresident Period (federal amount for this period)	
21	Medical and dental expenses (from federal Schedule A, line 5)				
22	Taxes you paid (from federal Schedule A, line 10)				
23	Interest you paid (from federal Schedule A, line 14)				
24	Contributions you made (from federal Schedule A, line 18)				
25	Casualty and theft losses (from federal Schedule A, line 19)				
26	Miscellaneous deductions (from federal Schedule A, line 23)				
27	Add lines 21 through 26				
28	State, local and foreign income taxes included on line 22 (see instructions IT-360-I, page 6)				
29	Subtract line 28 from line 27				
30	Other adjustments (see instructions IT-360-I, page 6 and attach schedule)				
31	NY itemized deduction (line 29 and add or subtract line 30 — see instructions below)				
		A		B	

- Transfer the amount from column A, line 31, to Form IT-201, line 45, in the applicable column(s) and check the itemized deduction box on line 45 of Form IT-201.
- Transfer the amount from column B, line 31, to Form IT-203, line 45, in the applicable space to the right of the \$ sign and check the itemized deduction box on line 45 of Form IT-203.

**Part III — Exemptions (see instructions IT-360-I, page 6)**

		A. Resident Period		B. Nonresident Period	
32 Enter the period you were a New York State resident during 1985. From: _____ Day _____ To: _____ Day _____ Month _____ Day _____ Month _____ Day _____					
33	Enter in each box the number of full months in each period (see instructions IT-360-I, page 6)				
34	Enter the prorated value of one exemption for each period of residence (see the Proration Chart in the instructions IT-360-I, page 3)	\$		\$	
35	Number of exemptions. Enter here and in the applicable box on line 47 of Form IT-201 and on line 47 of Form IT-203 the number of exemptions claimed				
36	Total prorated exemptions. Multiply each amount on line 34 by the number of exemptions claimed in the box on line 35 (see instructions below)	\$		\$	
		A		B	

- Transfer the line 36 amount in column A to Form IT-201, line 47, in the applicable column.
- Transfer the line 36 amount in column B to Form IT-203, line 47, in the applicable space to the right of the \$ sign.