



City of New York
City of Yonkers

Change of
City Resident Status

IT-360.1

New York State Department of Taxation and Finance

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

Name(s) as shown on return

Your social security number

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 in IT-360.1-I, page 1)

- 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.

Table with 4 columns: Description, Column A (Federal income and adjustments), 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). Rows include wages, interest, dividends, business income, capital gains, etc., up to Adjusted Gross Income.

Table with 4 columns: Description, Column A (Itemized deductions from Form IT-201 or Form IT-203), Column B (Amount of Column A for City of NY resident period). Rows include medical expenses, taxes paid, interest, gifts to charity, etc., up to New York Itemized Deduction.

Part III — New York Dependent Exemptions (see instructions in IT-360.1-I, page 3)

37 Enter the period you were a city of New York resident during 1988

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 city of New York resident period	39		
40 Enter the prorated value of one New York dependent exemption (see the Proration Chart in IT-360.1-I)	40		
41 Enter the number of New York dependent exemptions you claimed on Form IT-201 or Form IT-203	41		
42 Total prorated New York dependent exemptions. Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (transfer this line 42 amount to Part IV, line 46)	42		

Part IV — Part-Year City of New York Resident Tax (see instructions in IT-360.1-I, page 3)

43 New York adjusted gross income (from Part I, line 21, Column B)	43		
44 Resident period standard deduction (see instructions in IT-360.1-I, page 1) or Resident period itemized deduction (from Part II, line 36)	44		
45 Subtract line 44 from line 43	45		
46 New York dependent exemptions (from Part III, line 42)	46		
47 City of New York taxable income (subtract line 46 from line 45)	47		
48 Figure city of New York tax on amount on line 47 (see instructions)	48		
49 City of New York credits (see instructions)	49		
50 Part-year city of New York resident tax (subtract line 49 from line 48; if line 49 is larger than line 48, enter "0"; also enter tax on line 15 of Form IT-201-ATT or line 15 of Form IT-203-ATT)	50		

Part V — Part-Year City of Yonkers Resident Income Tax Surcharge (see instructions in IT-360.1-I, page 4)

		Full-Year NYS Resident	Part-Year NYS Resident
51 Total New York State taxes (from Form IT-201, line 62)	51		
52 Real property tax credit from Form IT-214, line 16	52		
53 Subtract line 52 from line 51 (if line 52 is larger than line 51, enter "0" on Form IT-201, line 70)	53		
54 Base tax (amount from Form IT-203, line 59)	54		
55 Other New York State credits from Form IT-203-ATT, line 7	55		
56 Subtract line 55 from line 54 (if line 55 is larger than line 54, enter "0")	56		
57 Other New York State taxes from Form IT-203-ATT, line 14	57		
58 Add lines 56 and 57	58		
59 Income percentage (see worksheet in IT-360.1-I, page 4)	59		
60 Net state tax: full-year state resident (multiply line 59 by line 59)	60		
61 Net state tax: part-year state resident (multiply line 58 by line 59)	61		
62 City of Yonkers resident tax rate	62	.15	
63 Part-year city of Yonkers resident income tax surcharge (multiply line 60 by line 62 and also enter this amount on Form IT-201, line 70 or multiply line 61 by line 62, and also enter this amount on Form IT-203, line 69)	63		

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