New York State Department of Taxation and Finance

1990

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

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.

Part I — New York Adjusted Gross Income *(see instructions in IT-360.1-I, page 2)*		**Column A** Federal Income and Adjustments *(all sources)*	**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 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 Capital gain distributions not reported on line 7	8			
9 Other gains or (losses) *(attach copy of federal Form 4797)*	9			
10 Taxable amount of IRA distributions	10			
11 Taxable amount of pensions and annuities	11			
12 Rents, royalties, partnerships, estates, trusts, etc. *(attach copy of federal Schedule E)*	12			
13 Farm income or (loss) *(attach copy of federal Schedule F)*	13			
14 Unemployment compensation (insurance)	14			
15 Taxable amount of social security benefits	15			
16 Other income *Identify:*	16			
17 Total *(add lines 1 through 16)*	17			
18 Total federal adjustments to income *Identify:*	18			
19 Subtract line 18 from line 17. This is your **federal adjusted gross income**	19			
20 New York adjustments *(see instructions in IT-360.1-I, page 2, and attach schedule)*	20			
21 Line 19 and add or subtract line 20; transfer the amount from Column B to line 43. This is your **New York adjusted gross income**	21			

Part II — Itemized Deductions for the City of New York *(see instructions in IT-360.1-I, page 2)*. If you are claiming the standard deduction, do not complete Part II.		**Column A** Itemized Deductions *(see instructions)*	**Column B** Amount of Column A for City of New York Resident Period
22 Medical and dental expenses	22		
23 Taxes you paid	23		
24 Interest you paid	24		
25 Gifts to charity	25		
26 Casualty and theft losses	26		
27 Moving expenses	27		
28 Job expenses and most other miscellaneous deductions	28		
29 Other miscellaneous deductions	29		
30 Total itemized deductions *(add lines 22 through 29 in Column A and Column B)*	30		
31 State, local and foreign income taxes included on line 23 *(see instructions in IT-360.1-I)*	31		
32 Subtract line 31 from line 30	32		
33 Other adjustments *(see instructions in IT-360.1-I and attach schedule)*	33		
34 Line 32 and add or subtract line 33	34		
35 Itemized deduction adjustment *(if line 21, Column B, is more than $100,000, see instructions, page 3; all others enter "0" on line 35)*	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 in IT-360.1-I, page 3)*

37 Enter the period you were a city of New York resident during 1990

From: month _____ day _____ To: month _____ day _____

38 Enter the county where you resided while a nonresident of the city of New York _____

39	Enter the number of full months in the city of New York resident period	39	
40	Enter the prorated value of one dependent exemption *(use the* Proration Chart *in IT-360.1-I, page 2)*	40	
41	Enter the number of dependent exemptions you claimed on Form IT-201, line 49 or Form IT-203, line 49	41	
42	Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 *(transfer this amount to 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 line 21, Column B)*	43	
44	Resident period standard deduction *(see instructions in IT-360.1-I, page 2)* **or** resident period itemized deduction *(from line 36)*	44	
45	Subtract line 44 from line 43	45	
46	Dependent exemptions *(from line 42)*	46	
47	Subtract line 46 from line 45. This is your city of New York taxable income	47	
48	City of New York tax on line 47 amount *(see instructions)*	48	
49	City of New York credits *(see instructions)*	49	
50	Subtract line 49 from line 48 and enter tax on line 16 of Form IT-201-ATT or Form IT-203-ATT *(if line 49 is larger than line 48, enter "0")*. This is your part-year city of New York resident tax	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 58)*	51		
52	Real property tax credit *(from Form IT-214, line 17)*	52		
53	Subtract line 52 from line 51 *(if line 52 is larger than line 51, enter "0" on Form IT-201, line 66)*	53		
54	Base tax *(amount from Form IT-203, line 55)*	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 15)*	57		
58	Add lines 56 and 57	58		
59	Income percentage *(see worksheet in IT-360.1-I, page 4)*	59		
60	Multiply line 53 by line 59. This is the net state tax for full-year state residents	60		
61	Multiply line 58 by line 59. This is the net state tax for part-year state residents	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 66;* **or** *multiply line 61 by line 62, and also enter this amount on Form IT-203, line 65)*	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.