New York State Department of Taxation and Finance

1991

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 45. 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	Add lines 22 through 29	30		
31	Reduction for federal itemized deduction limitation *(from federal Form 1040 instructions, itemized deductions worksheet, line 9)*	31		
32	Total itemized deductions *(subtract line 31 from line 30)*	32		
33	State, local and foreign income taxes and other subtraction adjustments *(see instructions)*	33		
34	Subtract line 33 from line 32	34		
35	Addition adjustments *(see instructions and attach schedule)*	35		
36	Add lines 34 and 35	36		
37	Itemized deduction adjustment *(if line 21, Column B, is more than $100,000, see instructions, page 3; all others enter "0" on line 37)*	37		
38	Subtract line 37 from line 36, Column B; transfer this amount to line 46. This is your itemized deduction.	38		

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

39 Enter the period you were a city of New York resident during 1991

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

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

41	Enter the number of full months in the city of New York resident period	41	
42	Enter the prorated value of one dependent exemption *(use the* Proration Chart *in IT-360.1-I, page 2)*	42	
43	Enter the number of dependent exemptions you claimed on Form IT-201, line 49 or Form IT-203, line 49	43	
44	Multiply the amount on line 42 by the number of dependent exemptions claimed on line 43 *(transfer this amount to line 48)*	44	

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

45	New York adjusted gross income *(from line 21, Column B)*	45	
46	Resident period standard deduction *(see instructions in IT-360.1-I, page 2)* **or** resident period itemized deduction *(from line 38)*	46	
47	Subtract line 46 from line 45	47	
48	Dependent exemption amount *(from line 44)*	48	
49	Subtract line 48 from line 47. This is your city of New York taxable income	49	
50	City of New York tax on line 49 amount *(see instructions)*	50	
51	City of New York credits *(see instructions)*	51	
52	Subtract line 51 from line 50 and enter tax on line 17 of Form IT-201-ATT or Form IT-203-ATT *(if line 51 is larger than line 50, enter "0")*. This is your part-year city of New York resident tax	52	

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
53	Total New York State taxes *(from Form IT-201, line 58)*	53		
54	Real property tax credit *(from Form IT-214, line 17)*	54		
55	Subtract line 54 from line 53 *(if line 54 is larger than line 53, enter "0" on Form IT-201, line 66)*	55		
56	Base tax *(amount from Form IT-203, line 55)*	56		
57	Other New York State credits *(from Form IT-203-ATT, front page, line 7)*	57		
58	Subtract line 57 from line 56 *(if line 57 is larger than line 56, enter "0")*	58		
59	Other New York State taxes *(from Form IT-203-ATT, line 16)*	59		
60	Add lines 58 and 59	60		
61	Income percentage *(see worksheet in IT-360.1-I, page 4)*	61		
62	Multiply line 55 by line 61. This is the net state tax for full-year state residents	62		
63	Multiply line 60 by line 61. This is the net state tax for part-year state residents	63		
64	City of Yonkers resident tax rate	64	.15	
65	**Part-year city of Yonkers resident income tax surcharge** *(multiply line 62 by line 64 and also enter this amount on Form IT-201, line 66;* **or** *multiply line 63 by line 64, and also enter this amount on Form IT-203, line 65)*	65		

- 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.