1995

New York State Department of Taxation and Finance

Change of City Resident Status

City of New York • City of Yonkers

IT-360.1

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, credits, or offsets of state and local income taxes	4			
5	Alimony received	5			
6	Business income or loss *(attach copy of federal Schedule C or C-EZ, Form 1040)*	6			
7	Capital gain or loss *(attach copy of federal Schedule D, Form 1040)*	7			
8	Other gains or losses *(attach copy of federal Form 4797)*	8			
9	Taxable amount of IRA distributions	9			
10	Taxable amount of pensions and annuities	10			
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(attach copy of federal Schedule E, Form 1040)*	11			
12	Farm income or loss *(attach copy of federal Schedule F, Form 1040)*	12			
13	Unemployment compensation	13			
14	Taxable amount of social security benefits	14			
15	Other income *Identify:*	15			
16	Total *(add lines 1 through 15)*	16			
17	Total federal adjustments to income *Identify:*	17			
18	Subtract line 17 from line 16. This is your **federal adjusted gross income**	18			
19	New York adjustments *(see instructions in IT-360.1-I, page 2, and attach schedule)*	19			
20	Line 18 and add or subtract line 19; transfer the amount from Column B to line 43. This is your **New York adjusted gross income**	20			

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
21	Medical and dental expenses	21		
22	Taxes you paid	22		
23	Interest you paid	23		
24	Gifts to charity	24		
25	Casualty and theft losses	25		
26	Job expenses and most other miscellaneous deductions	26		
27	Other miscellaneous deductions	27		
28	Add lines 21 through 27	28		
29	Reduction for federal itemized deduction limitation *(from federal Form 1040 instructions, itemized deductions worksheet, line 9)*	29		
30	Total itemized deductions *(subtract line 29 from line 28)*	30		
31	State, local and foreign income taxes and other subtraction adjustments *(see instructions)*	31		
32	Subtract line 31 from line 30	32		
33	Addition adjustments *(see instructions and attach schedule)*	33		
34	Add lines 32 and 33	34		
35	Itemized deduction adjustment *(if line 20, 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		

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This is a scannable form; please file the original return with the Tax Department.

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 1995

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 34 or Form IT-203, line 34	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 20, 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 exemption amount *(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 Form IT-201-ATT, Part IV, line 31 or Form IT-203-ATT, line 37 *(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 44)*	51		
52 Earned Income Credit *(from Form IT-201, line 56)*	52		
53 Subtract line 52 from line 51 *(if line 52 is more than line 51, enter "0" on Form IT-201, line 52)*	53		
54 Real property tax credit *(from Form IT-214, line 17)*	54		
55 Subtract line 54 from line 53 *(if line 54 is more than line 53, enter "0" on Form IT-201, line 52)*	55		
56 Base tax *(amount from Form IT-203, line 43)*	56		
57 Other New York State credits *(from Form IT-203-ATT, Part II, line 21)*	57		
58 Subtract line 57 from line 56 *(if line 57 is more than line 56, enter "0")*	58		
59 Net other New York State taxes *(from Form IT-203-ATT, Part IV, line 36)*	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 52;* **or** *multiply line 63 by line 64, and also enter this amount on Form IT-203, line 53)* 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.