



# Change of City Resident Status

# IT-360.1

New York City • Yonkers

Submit this form with Form IT-201 or Form IT-203.

|                            |                        |
|----------------------------|------------------------|
| Name(s) as shown on return | Social security number |
|----------------------------|------------------------|

**Change of resident status** – If you are married and filing separate New York State returns, each of you must complete a separate Form IT-360.1 (see instructions, Form IT-360.1-I, front page).

- Mark an **X** in only **one** box (A)  **New York City change of residence** – Complete Parts 1, 2, 3, and 4.
- (B)  **Yonkers change of residence** – Complete Parts 1 and 5.
- (C)  **New York City and Yonkers change of residence** – Complete the entire form.

| <b>Part 1 – New York adjusted gross income</b><br><i>(see instructions, page 3)</i>   | <b>Column A</b><br>Federal income and adjustments<br><i>(all sources)</i> | <b>Column B</b><br>Amount of Column A for New York City resident period | <b>Column C</b><br>Amount of Column A for Yonkers resident period |
|---|---|---|---|
| <b>1</b> Wages, salaries, tips, etc .....   | .00   | .00   | .00   |
| <b>2</b> Taxable interest income .....  | .00   | .00   | .00   |
| <b>3</b> Ordinary dividends .....   | .00   | .00   | .00   |
| <b>4</b> Taxable refunds, credits, or offsets of state and local income taxes .....   | .00   | .00   | .00   |
| <b>5</b> Alimony received .....   | .00   | .00   | .00   |
| <b>6</b> Business income or loss <i>(submit copy of federal Schedule C or C-EZ, Form 1040) ...</i>  | .00   | .00   | .00   |
| <b>7</b> Capital gain or loss <i>(submit copy of federal Schedule D, Form 1040) .....</i>   | .00   | .00   | .00   |
| <b>8</b> Other gains or losses <i>(submit copy of federal Form 4797) .....</i>  | .00   | .00   | .00   |
| <b>9</b> Taxable amount of IRA distributions .....  | .00   | .00   | .00   |
| <b>10</b> Taxable amount of pensions and annuities  | .00   | .00   | .00   |
| <b>11</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>(submit copy of federal Schedule E, Form 1040)</i> | .00   | .00   | .00   |
| <b>12</b> Farm income or loss <i>(submit copy of federal Schedule F, Form 1040) .....</i>   | .00   | .00   | .00   |
| <b>13</b> Unemployment compensation .....   | .00   | .00   | .00   |
| <b>14</b> Taxable amount of social security benefits  | .00   | .00   | .00   |
| <b>15</b> Other income .....  | .00   | .00   | .00   |
| Identify:   |   |   |   |
| <b>16</b> Total <i>(add lines 1 through 15) .....</i>   | .00   | .00   | .00   |
| <b>17</b> Total federal adjustments to income .....   | .00   | .00   | .00   |
| Identify:   |   |   |   |
| <b>18</b> Federal adjusted gross income <i>(subtract line 17 from line 16) .....</i>  | .00   | .00   | .00   |
| <b>19</b> New York adjustments <i>(submit schedule) ...</i>   | .00   | .00   | .00   |
| <b>20</b> New York adjusted gross income <i>(line 18 and add or subtract line 19; transfer the amount from Column B to line 43) .....</i> | .00   | .00   | .00   |



| <b>Part 2 – Itemized deductions for New York City</b> (see instr., page 3)<br>If you are claiming the standard deduction, do not complete Part 2. |   | <b>Column A</b><br>Itemized deductions<br>(see instructions) | <b>Column B</b><br>Amount of Column A for<br>New York City resident period |
|---|---|--|--|
| 21  | Medical and dental expenses .....   | 21   | .00  |
| 22  | Taxes you paid .....  | 22   | .00  |
| 23  | Interest you paid .....   | 23   | .00  |
| 24  | Gifts to charity .....  | 24   | .00  |
| 25  | Casualty and theft losses .....   | 25   | .00  |
| 26  | Job expenses and most other miscellaneous deductions .....  | 26   | .00  |
| 27  | Other miscellaneous deductions .....  | 27   | .00  |
| 28  | Add lines 21 through 27 .....   | 28   | .00  |
| 29  | Reduction for federal itemized deduction limitation (from federal Form 1040 instructions, Itemized Deductions Worksheet, line 9) .....      | 29   | .00  |
| 30  | Total itemized deductions (subtract line 29 from line 28) .....   | 30   | .00  |
| 31  | State, local, and foreign <b>income</b> taxes (or general sales tax, if applicable) and other subtraction adjustments .....                 | 31   | .00  |
| 32  | Subtract line 31 from line 30 .....   | 32   | .00  |
| 33  | Addition adjustments and college tuition itemized deduction (see instructions) .....  | 33   | .00  |
| 34  | Add lines 32 and 33 .....   | 34   | .00  |
| 35  | Itemized deduction adjustment (if line 20, Column B, is more than \$100,000, see instructions, page 5; all others enter 0 on line 35) ..... | 35   | .00  |
| 36  | <b>Itemized deduction</b> (subtract line 35 from line 34, enter here and on line 44) .....  | 36   | .00  |

**Part 3 – Dependent exemptions** (see instructions, page 5)

37 Enter the period you were a New York City **resident** during 2014

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 New York City resident period .....  | 39 |     |
| 40 | Enter the prorated value of one dependent exemption (use Proration chart; see instructions, page 2) .....                 | 40 | .00 |
| 41 | Enter the number of dependent exemptions you claimed on Form IT-201, line 36, or Form IT-203, line 35 .....               | 41 |     |
| 42 | Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (enter here and on line 46) ..... | 42 | .00 |

**Part 4 – Part-year New York City resident tax** (see instructions, page 5)

|    |  |    |     |
|----|--|----|-----|
| 43 | New York adjusted gross income (from line 20, Column B) .....  | 43 | .00 |
| 44 | Resident period standard deduction (see instructions, page 2) or resident period itemized deduction (from line 36) .....   | 44 | .00 |
| 45 | Subtract line 44 from line 43 .....  | 45 | .00 |
| 46 | Dependent exemption amount (from line 42) .....  | 46 | .00 |
| 47 | <b>New York City taxable income</b> (subtract line 46 from line 45) .....  | 47 | .00 |
| 48 | New York City tax on line 47 amount (see instructions, page 5) .....   | 48 | .00 |
| 49 | Total New York City household credit and accumulation distribution credit (see instructions, page 6) .....   | 49 | .00 |
| 50 | Subtract line 49 from line 48 (if line 49 is larger than line 48, enter 0) .....   | 50 | .00 |
| 51 | Part-year New York City separate tax on lump-sum distributions (from Form IT-230) .....  | 51 | .00 |
| 52 | Part-year New York City resident tax on capital gain portion of lump-sum distributions (from Form IT-230) .....  | 52 | .00 |
| 53 | Add lines 50, 51, and 52 .....   | 53 | .00 |
| 54 | Credit for part-year New York City unincorporated business tax paid (see instructions, page 8) .....   | 54 | .00 |
| 55 | <b>Part-year New York City resident tax</b> (subtract line 54 from line 53 and enter tax on Form IT-201, line 50, or Form IT-203, line 51; if line 54 is larger than line 53, enter 0) ..... | 55 | .00 |



**Part 5 – Part-year Yonkers resident income tax surcharge** (see instructions, page 8)

|  |            | Full-year<br>NYS resident | Part-year<br>NYS resident |
|--|------------|---------------------------|---------------------------|
| <b>56</b> Total New York State taxes (Form IT-201, line 46) .....  | <b>56</b>  | .00                       |                           |
| <b>57</b> Empire State child credit (Form IT-201, line 63) .....   | <b>57</b>  | .00                       |                           |
| <b>58</b> NYS child and dependent care credit (Form IT-216, line 14) .....   | <b>58</b>  | .00                       |                           |
| <b>59</b> Earned income credit (Form IT-201, line 65) .....  | <b>59</b>  | .00                       |                           |
| <b>60</b> Noncustodial parent New York State earned income credit<br>(Form IT-201, line 66) .....  | <b>60</b>  | .00                       |                           |
| <b>61</b> Real property tax credit (Form IT-201, line 67) .....  | <b>61</b>  | .00                       |                           |
| <b>62</b> College tuition credit (Form IT-201, line 68) .....  | <b>62</b>  | .00                       |                           |
| <b>62a</b> Property tax freeze credit (see instructions) .....   | <b>62a</b> | .00                       |                           |
| <b>62b</b> Family tax relief credit (see instructions) .....   | <b>62b</b> | .00                       |                           |
| <b>63</b> Amount from Form IT-201-ATT, line 13 .....   | <b>63</b>  | .00                       |                           |
| <b>64</b> Add lines 57 through 63 .....  | <b>64</b>  | .00                       |                           |
| <b>65</b> Subtract line <b>64</b> from line <b>56</b> (if line 64 is more than line 56, enter 0<br>here and on Form IT-201, line 57) ..... | <b>65</b>  | .00                       |                           |
| <b>66</b> Base tax (Form IT-203, line 44) .....  | <b>66</b>  |                           | .00                       |
| <b>67</b> New York State nonrefundable credits (Form IT-203-ATT, line 8) .....   | <b>67</b>  |                           | .00                       |
| <b>68</b> Subtract line 67 from line 66 (if line 67 is more than line 66, enter 0) ..  | <b>68</b>  |                           | .00                       |
| <b>69</b> Net other New York State taxes (Form IT-203-ATT, line 33) .....  | <b>69</b>  |                           | .00                       |
| <b>70</b> Add lines 68 and 69 .....  | <b>70</b>  |                           | .00                       |
| <b>71</b> Total of amounts from Form IT-203-ATT, lines <b>9</b> , <b>10</b> , and <b>12</b> .....  | <b>71</b>  |                           | .00                       |
| <b>71a</b> Property tax freeze credit (see instructions) .....   | <b>71a</b> |                           | .00                       |
| <b>71b</b> Family tax relief credit (see instructions) .....   | <b>71b</b> |                           | .00                       |
| <b>71c</b> Add lines 71, 71a, and 71b .....  | <b>71c</b> |                           | .00                       |
| <b>72</b> Subtract line <b>71c</b> from line <b>70</b> (if line 71c is more than line 70, enter 0)   | <b>72</b>  |                           | .00                       |
| <b>73</b> Income percentage (see worksheet on page 8 of the instructions) .....  | <b>73</b>  |                           |                           |
| <b>74</b> Multiply line <b>65</b> by line <b>73</b> . This is the net state tax for full-year<br>state residents .....                     | <b>74</b>  | .00                       |                           |
| <b>75</b> Multiply line 72 by line 73. This is the net state tax for part-year<br>state residents .....                                    | <b>75</b>  |                           | .00                       |
| <b>76</b> Yonkers resident tax rate .....  | <b>76</b>  | <b>.1675</b>              |                           |

**77 Part-year Yonkers resident income tax surcharge**

(Full-year NYS residents: Multiply line 74 by line 76. Part-year NYS residents: Multiply line 75 by line 76.) **77** .00

Enter the line 77 amount on Form IT-201, line 57, or Form IT-203, line 54.

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

