



# Change of City Resident Status

New York City • Yonkers

# IT-360.1

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

Name(s) as shown on return	Social Security number
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**Change of city 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).

For income tax purposes, New York City includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island.

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.

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



**Part 2 – Itemized deductions for New York City** (see instructions)  
If you are claiming the standard deduction, do not complete Part 2.

		<b>Column A</b> Itemized deductions (see instructions)	<b>Column B</b> Amount of Column A for 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 certain miscellaneous deductions .....	26	.00
27	Other itemized deductions .....	27	.00
28	Add lines 21 through 27 .....	28	.00
29	Reduction for itemized deduction limitation (see instructions) .....	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; 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)

37 Enter the period you were a New York City **resident** during 2024; use a two-digit number to represent the month and day  
(see instructions)

From: month  day  To: month  day   
(mm) (dd) (mm) (dd)

38 This line intentionally left blank

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) .....	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)

43	New York City adjusted gross income (see instructions) .....	43	.00
44	Resident period standard deduction (see instructions) <b>or</b> 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) .....	48	.00
49	Total New York City household credit and accumulation distribution credit (see instructions) .....	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) .....	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)

		Full-year NYS resident	Part-year 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 (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>61a</b> New York City school tax credit (Form IT-201, lines 69 and 69a) .....	<b>61a</b>	.00	
<b>62</b> College tuition credit (Form IT-201, line 68) .....	<b>62</b>	.00	
<b>62a</b> This line intentionally left blank .....	<b>62a</b>		
<b>63</b> New York State refundable credits (see instructions) .....	<b>63</b>	.00	
<b>64</b> Add lines 57 through 63 .....	<b>64</b>	.00	
<b>65</b> Subtract line 64 from line 56 (if line 64 is more than line 56, enter 0 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> New York State refundable credits (see instructions) .....	<b>71</b>		.00
<b>71a</b> This line intentionally left blank .....	<b>71a</b>		
<b>71b</b> New York City school tax credit (Form IT-203, lines 60 and 60a) .....	<b>71b</b>		.00
<b>71c</b> Add lines 71, and 71b .....	<b>71c</b>		.00
<b>72</b> Subtract line 71c from line 70 (if line 71c is more than line 70, enter 0)	<b>72</b>		.00
<b>73</b> Income percentage (see worksheet in the instructions) .....	<b>73</b>		
<b>74</b> Multiply line 65 by line 73. This is the net state tax for full-year state residents .....	<b>74</b>	.00	
<b>75</b> Multiply line 72 by line 73. This is the net state tax for part-year state residents .....	<b>75</b>		.00
<b>76</b> Yonkers resident tax rate .....	<b>76</b>	.1675	

**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.

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

