



## New York State Resident Tax Credit

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

Complete this form if you want to claim a resident tax credit or if you claimed a resident credit for taxes paid to a province of Canada in 1993.



Last name	First name and initial	Your social security number										
		<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>										

### Part I - Income and Adjustments *(see instructions)*

	Column A Amount Reported on New York State Return		Column B Amount Taxable in Other Taxing Authority
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) ....	6		
7 Capital gain or (loss) ....	7		
8 Other gains or (losses) ....	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. ....	11		
12 Farm income or (loss) ....	12		
13 Unemployment compensation ....	13		
14 Taxable amount of social security benefits ....	14		
15 Other income ....	15		
16 Add lines 1 through 15	16		
17 Total federal adjustments to income ....	17		
18 Federal adjusted gross income <i>(subtract line 17 from line 16)</i> ....	18		
19 New York adjustments <i>(see instructions)</i> ....	19		
20 New York adjusted gross income <i>(line 18 and add or subtract line 19)</i> ....	20		
21 Capital gain portion of lump-sum distributions <i>(see instructions)</i> ....	21		
22 Add lines 20 and 21	22		

### Part II - Figuring Your Resident Credit for Taxes Paid to Another State, Local Government or the District of Columbia

23 Enter name of the other state or local government, including the District of Columbia, where tax was paid \_\_\_\_\_

24 Enter the amount of income tax computed on your 1994 return for the other state or local government ...	24		
25 New York tax payable <i>(see instructions)</i> .....	25		
26 Divide line 22, Column B, by line 22, Column A <i>(enter percentage)</i> .....	26		%
27 Multiply line 25 by the percentage on line 26 .....	27		

28 Resident credit allowable *(enter amount from line 24 or line 27, whichever is smaller; see instructions)* .....

28									
----	--	--	--	--	--	--	--	--	--

Attach this form and a copy of the other state or local tax return to Form IT-201, IT-203 or IT-205. Failure to do so will delay any refund you may be getting or, if you owe taxes, could result in late-filing penalties.

**Part III - Figuring Your Resident Credit or Add-back for Taxes Paid to a Province of Canada**



If any portion of the Canadian provincial income tax that entitled you to a New York State credit is claimed as a foreign tax credit on your federal return in a succeeding tax year, the amount claimed must be added back to your New York tax liability for that succeeding tax year.

29	Enter name of the Canadian province where tax was paid			
30	Enter the amount from federal Form 1116, Part III, line 9, pertaining to the 1994 income taxes paid to the above Canadian province			30
31	Enter the amount in US dollars from federal Form 1116, Part III, line 12, pertaining to the reduction in foreign taxes paid to the above Canadian province	31		
32	Enter the amount from line 30 that was carried back and claimed as a credit for federal purposes	32		
33	Add lines 31 and 32			33
34	Subtract line 33 from line 30			34
35	Enter the amount from federal Form 1116, Part III, line 10, pertaining to carryover of taxes paid for prior years to the above Canadian province (attach copy of applicable prior year Canadian return(s) and federal Form(s) 1116 with a detailed computation of the carryover(s))			35
36	Add lines 34 and 35			36
37	Enter the amount from federal Form 1116, Part III, line 21, pertaining to the 1994 foreign tax credit for taxes paid to the above Canadian province			37
38	Subtract line 37 from line 36			38
39	New York tax payable (see instructions)			39
40	Divide line 22, Column B, by line 22, Column A (enter percentage)			40 %
41	Multiply line 39 by percentage on line 40			41
42	Tentative credit (enter the smallest of line 34, 38 or 41)			42
43	Enter the amount from line 35	43		
44	Enter the amount from line 37	44		
45	Subtract line 44 from line 43 (if line 44 is more than line 43, enter "0")			45
46	Add lines 42 and 45			46
47	Enter the prior year(s) resident credit claimed on Form(s) IT-112-R for taxes paid to Canadian province(s) (see instructions)			47
48	If line 46 is more than line 47, subtract line 47 from line 46			48
49	Resident credit allowable (enter amount from line 42 or line 48, whichever is smaller; see instructions)	49		
50	If line 47 is more than line 46; subtract line 46 from line 47. This is your add-back of resident credit (see instructions)	50		

Attach this form, a copy of the Canadian provincial tax return, and federal Form 1116 with a detailed computation of any carryover to Form IT-201, IT-203 or IT-205. Failure to do so will delay any refund you may be getting or, if you owe taxes, could result in late-filing penalties.