



Department of Taxation and Finance

# New York State Resident Credit for Taxes Paid to a Province of Canada

Tax Law – Section 620

# IT-112-C

Complete this form if you want to claim a resident credit or if you have an addback for taxes paid to a province of Canada.

Name(s) as shown on return	Identifying number as shown on return
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Submit this form and a copy of federal Form 1116 with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late-filing penalties. If you are not required to file federal Form 1116, see instructions.

Part 1 – Income and adjustments <i>(see instructions)</i>	A	B
Report all amounts in U.S. dollars.	Amount reported on New York State return	Amount sourced to and taxed by the Canadian province
	Whole dollars only	Whole dollars only
1 Wages, salaries, tips, etc. ....	1 .00	1 .00
2 Taxable interest income .....	2 .00	2 .00
3 Ordinary dividends .....	3 .00	3 .00
4 Taxable refunds, credits, or offsets of state and local income taxes.....	4 .00	4 .00
5 Alimony received.....	5 .00	5 .00
6 Business income or loss .....	6 .00	6 .00
7 Capital gain or loss.....	7 .00	7 .00
8 Other gains or losses .....	8 .00	8 .00
9 Taxable amount of IRA distributions.....	9 .00	9 .00
10 Taxable amount of pensions and annuities.....	10 .00	10 .00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.....	11 .00	11 .00
12 Farm income or loss.....	12 .00	12 .00
13 Unemployment compensation.....	13 .00	13 .00
14 Taxable amount of Social Security benefits .....	14 .00	14 .00
15 Other income.....	15 .00	15 .00
16 Add lines 1 through 15 .....	16 .00	16 .00
17 Total federal adjustments to income.....	17 .00	17 .00
18 Federal adjusted gross income <i>(subtract line 17 from line 16)</i> .....	18 .00	18 .00
19 New York State adjustments <i>(see instructions)</i> .....	19 .00	19 .00
20 New York State adjusted gross income <i>(see instructions)</i> ..	20 .00	20 .00
21 Capital gain portion of lump-sum distributions <i>(see instr.)</i> ..	21 .00	21 .00
22 Add lines 20 and 21 .....	22 .00	22 .00

(continued)

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Report all amounts in U.S. dollars.

**Part 2 – Computing your resident credit or addback 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 State tax liability for that succeeding tax year.

23	Enter the two-letter abbreviation of the Canadian province where tax was paid (see instr.) .....	23	
24	Enter the amount from federal Form 1116, line 9, pertaining to this year's income taxes imposed by the above Canadian province (see instructions) .....	24	.00
25	Enter the amount from federal Form 1116, line 12, pertaining to the reduction in foreign taxes paid to the above Canadian province .....	25	.00
26	Enter the amount from line 24 that was carried back and claimed as a credit for federal purposes .....	26	.00
27	Add lines 25 and 26 .....	27	.00
28	Subtract line 27 from line 24 .....	28	.00
29	Enter the amount from federal Form 1116, line 10, pertaining to carryover of taxes paid for prior years to the above Canadian province (submit a copy of federal Form(s) 1116) .....	29	.00
30	Add lines 28 and 29 .....	30	.00
31	Enter the amount from federal Form 1116, line 22, pertaining to this year's foreign tax credit for taxes paid to the above Canadian province .....	31	.00
32	Subtract line 31 from line 30 .....	32	.00
33	New York State tax payable (see instructions) .....	33	.00
34	Divide line 22, column B, by line 22, column A (round to the fourth decimal place; see instructions) .....	34	
35	Multiply line 33 by line 34 .....	35	.00
36	Tentative credit (enter the lesser of line 28, 32, or 35) .....	36	.00
37	Enter the amount from line 29 .....	37	.00
38	Enter the amount from line 31 .....	38	.00
39	Subtract line 38 from line 37 (if line 38 is more than line 37, leave blank) .....	39	.00
40	Add lines 36 and 39 .....	40	.00
41	Enter the prior-year(s) resident credit claimed on Form(s) IT-112-R or IT-112-C for taxes paid to Canadian province(s) (see instructions) .....	41	.00
42	If line 41 is more than line 40, subtract line 40 from line 41. This is your addback of resident credit (see instructions; do not make any entries on lines 43 through 50) .....	42	.00
43	If line 41 is less than (or equal to) line 40, subtract line 41 from line 40 .....	43	.00
44	Enter the amount from line 36 or line 43, whichever is less (see instructions) .....	44	.00
45	Total line 44 amounts from additional Form(s) IT-112-C and line 28 amounts from Form(s) IT-112-R, if any (see instructions) .....	45	.00
46	Add lines 44 and 45 .....	46	.00

**Part 3 – Application of credit**

47	Tax due before credits (see instructions) .....	47	.00
48	Other credits that you applied before this credit (see instructions) .....	48	.00
49	Subtract line 48 from line 47 .....	49	.00
50	Enter the amount from line 46 or line 49, whichever is less (see instructions) .....	50	.00



**Part 4 – Information from your Canadian federal and any provincial returns**

You are not **required** to submit a copy of the return you filed with a province of Canada with Form IT-201, IT-203, or IT-205. Submitting a copy of the provincial return is **optional**. You are still required to submit a copy of federal Form 1116 (if filed). However, you may be required to furnish a copy of your Canadian provincial return at a later date. Whether or not you submit a copy of the provincial return with Form IT-201, IT-203, or IT-205, you **must** complete this section.

51 Enter the amount of your provincial tax..... **51**  .00

**Note:** For lines 52 through 55, provinces other than Quebec should use the *Canada* column.

	Canada	Quebec
52 Enter your total tax payable ( <i>see instructions</i> ) .....	<b>52</b> <input type="text" value=""/> .00	<b>52</b> <input type="text" value=""/> .00
53 Enter the amount of your prepayments ( <i>see instructions</i> ) ....	<b>53</b> <input type="text" value=""/> .00	<b>53</b> <input type="text" value=""/> .00
54 Enter the amount of overpayment, if any, shown on the return you filed with Canada or Quebec .....	<b>54</b> <input type="text" value=""/> .00	<b>54</b> <input type="text" value=""/> .00
55 Enter the balance due, if any, shown on the return you filed with Canada or Quebec ( <i>see instructions</i> ) .....	<b>55</b> <input type="text" value=""/> .00	<b>55</b> <input type="text" value=""/> .00

