



**Line 21**

Enter in Column A the capital gain portion of lump-sum distributions reported at Part II of federal Form 4972. Enter in Column B the capital gain portion of lump-sum distributions reported at Part II of federal Form 4972 that is subject to tax by the other taxing jurisdiction.

**Part II or Part III — Resident Credit or Add-back of Resident Credit**

If you claim credit for income taxes paid to another state, local government or the District of Columbia, use Part II. If you claim resident credit or add-back of resident credit for income taxes paid to a province of Canada, use Part III.

**Line 23 or line 29**

Enter the name of the other state, the local government within the other state or the Canadian province (for example: Philadelphia, Pennsylvania, Washington, D.C., or Ontario, Canada) where the income tax was paid.

**Line 24 or line 30**

**Residents and part-year residents** – The amount of income tax imposed is the amount of income tax computed on your return for the other taxing authority minus any credits allowed against this tax. Do not include the tax on income that is taxed by the other taxing authority but is not taxed by New York State. Do not enter tax withheld, estimated tax payments or payments of balances due on these lines. If the amount of income tax paid to the other taxing authority is satisfied by the amount of income tax withheld, you must attach proof of payment. A copy of the withholding tax statement showing the amount of tax withheld by the other taxing authority is acceptable proof.

Do not include on line 30 Canadian federal tax imposed.

**Residents** – Enter the amount of income tax imposed by the other taxing authority.

**Part-year residents** – Enter only the portion of the tax attributable to income earned during your New York resident period.

**Line 25 or line 39**

Form IT-203 filers — Enter New York State tax from Form IT-203, line 38 plus the amount from Form IT-203-ATT, Worksheet A, line e.

Form IT-201 and Form IT-205 filers — Complete the following worksheet:

**Worksheet for Figuring Your New York State Tax Payable**

- a Enter New York State tax from Form IT-201, line 36 plus the tax from Form IT-230, Part II, line 2, New York State column.  
Resident estate or trust — enter New York State tax from Form IT-205, line 8. Part-year resident trust - enter New York State tax from Form IT-205, line 9. a \_\_\_\_\_
- b Enter your New York State household credit, if any, from Form IT-201, line 37. b \_\_\_\_\_
- c New York State tax payable (subtract line b from line a). Enter this amount on line 25 or line 39. c \_\_\_\_\_

**Line 26 or line 40**

Carry your division to four places. For example, if you divide \$10,000 by \$30,000, the result will be 33.33% (.3333).

**Line 28 or line 49 — Resident credit allowable**

The resident credit may not decrease your New York State tax payable to an amount less than would have been due if the income subject to taxation by the other jurisdiction(s) were excluded from your New York income.

Transfer the line 28 or line 49 amount to Form IT-201-ATT, Part II, line 15; Form IT-203-ATT, Part II, line 15; or include it on Form IT-205, page 1, line 10. If you filed more than one 1996 Form IT-112-R, transfer the total of the allowable credits to Form IT-201-ATT, Part II, line 15; Form IT-203-ATT, Part II, line 15; or include it on Form IT-205, page 1, line 10. Attach each original Form IT-112-R and a copy of the other state, local or provincial tax return to Form IT-201, IT-203 or IT-205.

**Line 35 and line 37**

The Canadian provincial tax is deemed to be claimed last for federal purposes. When computing the amount available for New York credit, enter only that portion of the provincial tax not used in the computation of the federal foreign tax credit.

**Line 47**

If on line 10 of your 1996 federal Form 1116 you included provincial taxes that were used in the computation of a prior-year New York State resident credit, and now the carryover is claimed for federal purposes, an entry must be made on line 47. This entry must be made whether or not a current year resident tax credit is claimed.

If the carryover used in the computation of the Federal credit included provincial taxes that were used in the computation of more than one prior-year New York State resident credit or multiple prior-year Forms IT-112-R, enter the total of the credits claimed and attach a copy of all applicable prior-year Forms IT-112-R.

**Line 50**

If line 47 is more than line 46, subtract line 46 from line 47 and enter the result on line 50. This is your add-back of resident credit. (Be sure to carefully enter your money amount in the rectangular boxes at line 50. See *Filling in your credit form* on the front page of these instructions).

Transfer as a total the add-back(s) from each Form IT-112-R to Form IT-201-ATT, Part IV, line 32; Form IT-203-ATT, Part IV, line 32; or include it on Form IT-205, line 12 marked **IT-112-R add-back of resident credit**.