

New York State Resident Credit

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.

First name	Middle initial	Last name	Your social security number

Part I – Income and adjustments (see instructions)

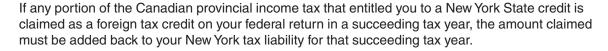
			A Amount reported on New York State return	B Amount taxable in other taxing authority		
1	Wages, salaries, tips, etc.	1.				
2	Taxable interest income	2.				
3	Ordinary dividends	3.				
4	Taxable refunds, credits, or offsets of state and local income taxes	4.				
5	Alimony received	5.				
6	Business 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 (subtract line 17 from line 16)	18.				
19	New York adjustments (see instructions)	19.				
20	New York adjusted gross income (line 18 and add or subtract line 19)	20.				
21	Capital gain portion of lump-sum distributions (see instructions)	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 the two-letter abbreviation of the other state or local government, including the District of Columbia, where tax was paid (see instructions)	23.	
24	Enter the amount of income tax computed on your 2002 return for the other state or local government (see instructions)	24.	
25	New York State tax payable (see instructions)	25.	
26	Divide line 22, column B, by line 22, column A (enter percentage; carry your division to four places)	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 less: see instructions)		

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 to which you may be entitled or, if you owe taxes, could result in late-filing penalties.

Part III – Figuring your resident credit or addback for taxes paid to a province of Canada





Rej	port all amounts in U.S. dollars.						
29	Enter the two-letter abbreviation of the Canadian province where tax was paid (see instructions)						
30	Enter the amount from federal Form 1116, line 9, pertaining to the 2002 income taxes paid to the above Canadian province						
31	Enter the amount in U.S. dollars from federal Form 1116, line 12, pertaining to the reduction in foreign taxes paid to the above Canadian province						•
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.		
	Subtract line 33 from line 30	paid retur	for prior n(s) and		34.		
	Add lines 34 and 35						
38	38 Subtract line 37 from line 36						
39	New York State tax payable (see instructions)						
40	Divide line 22, column B, by line 22, column A (enter percentage; carry your division to four places)						%
41	1 Multiply line 39 by the percentage on line 40				41.		
42	Tentative credit (enter the lesser of line 34, 38, or 41)				42.		
43	Enter the amount from line 35	43.			-		
44	Enter the amount from line 37	44.					1
45	Subtract line 44 from line 43 (if line 44 is more than line 43, enter "0")				45.		
	Add lines 42 and 45 Enter the prior-year(s) resident credit claimed on Form(s) IT-112-R for taxes paid to Canadian province(s) (see instructions)				46. 47.		
49	If line 46 is more than line 47, subtract line 47 from line 46			49.	48.		
อบ	If line 47 is more than line 46, subtract line 46 from line 47. This is your addback of resident credit (see instructions)			50.		-	

Attach this form, a copy of the Canadian provincial tax return, and a copy of federal Form 1116 to Form IT-201, IT-203, or IT-205. Include a detailed computation of any carryover reported on line 10 of federal Form 1116. 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.