



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

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

Attach this form and a copy of federal Form 1116 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. If you are not required to file federal Form 1116, see instructions.

Table with 4 columns: Description, A (Dollars), A (Cents), B (Dollars), B (Cents). Rows include Wages, salaries, tips, etc.; Taxable interest income; Ordinary dividends; Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or loss; Capital gain or loss; Other gains or losses; Taxable amount of IRA distributions; Taxable amount of pensions and annuities; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or loss; Unemployment compensation; Taxable amount of social security benefits; Other income; Add lines 1 through 15; Total federal adjustments to income; Federal adjusted gross income; New York adjustments; New York adjusted gross income; Capital gain portion of lump-sum distributions; Add lines 20 and 21.

(continued)

If you or your paid preparer use software to produce this form, it might have a two-dimensional (2-D) barcode on the bottom of this page. It will appear as a rectangular-shaped object with very small black boxes and white spaces. This barcode will be used to efficiently process your entries on this form.

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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 (<i>see instr.</i>)	23.	<input type="text"/>	<input type="text"/>
24	Enter the amount from federal Form 1116, line 9, pertaining to this year's income taxes paid to the above Canadian province (<i>see instructions</i>)	24.	<input type="text"/>	<input type="text"/>
25	Enter the amount from federal Form 1116, line 12, pertaining to the reduction in foreign taxes paid to the above Canadian province.....	25.	<input type="text"/>	<input type="text"/>
26	Enter the amount from line 24 that was carried back and claimed as a credit for federal purposes	26.	<input type="text"/>	<input type="text"/>
27	Add lines 25 and 26	27.	<input type="text"/>	<input type="text"/>
28	Subtract line 27 from line 24	28.	<input type="text"/>	<input type="text"/>
29	Enter the amount from federal Form 1116, line 10, pertaining to carryover of taxes paid for prior years to the above Canadian province (<i>attach copy of federal Form(s) 1116</i>)	29.	<input type="text"/>	<input type="text"/>
30	Add lines 28 and 29	30.	<input type="text"/>	<input type="text"/>
31	Enter the amount from federal Form 1116, line 21, pertaining to this year's foreign tax credit for taxes paid to the above Canadian province.....	31.	<input type="text"/>	<input type="text"/>
32	Subtract line 31 from line 30	32.	<input type="text"/>	<input type="text"/>
33	New York State tax payable (<i>see instructions</i>)	33.	<input type="text"/>	<input type="text"/>
34	Divide line 22, column B, by line 22, column A (<i>round to the fourth decimal place; see instructions</i>)....	34.	<input type="text"/>	<input type="text"/>
35	Multiply line 33 by line 34.....	35.	<input type="text"/>	<input type="text"/>
36	Tentative credit (<i>enter the lesser of line 28, 32, or 35</i>)	36.	<input type="text"/>	<input type="text"/>
37	Enter the amount from line 29.....	37.	<input type="text"/>	<input type="text"/>
38	Enter the amount from line 31	38.	<input type="text"/>	<input type="text"/>
39	Subtract line 38 from line 37 (<i>if line 38 is more than line 37, leave blank</i>)	39.	<input type="text"/>	<input type="text"/>
40	Add lines 36 and 39	40.	<input type="text"/>	<input type="text"/>
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) (<i>see instructions</i>)	41.	<input type="text"/>	<input type="text"/>
42	If line 41 is more than line 40, subtract line 40 from line 41. This is your addback of resident credit (<i>see instructions; do not make any entries on lines 43 through 50</i>)	42.	<input type="text"/>	<input type="text"/>
43	If line 41 is less than (or equal to) line 40, subtract line 41 from line 40	43.	<input type="text"/>	<input type="text"/>
44	Enter the amount from line 36 or line 43, whichever is less (<i>see instructions</i>)	44.	<input type="text"/>	<input type="text"/>
45	Total line 44 amounts from additional Form(s) IT-112-C and line 28 amounts from Form(s) IT-112-R, if any (<i>see instructions</i>)	45.	<input type="text"/>	<input type="text"/>
46	Add lines 44 and 45	46.	<input type="text"/>	<input type="text"/>

Part 3 – Application of credit

47	Tax due before credits (<i>see instructions</i>)	47.	<input type="text"/>	<input type="text"/>
48	Other credits that you applied before this credit (<i>see instructions</i>)	48.	<input type="text"/>	<input type="text"/>
49	Subtract line 48 from line 47	49.	<input type="text"/>	<input type="text"/>
50	Enter the amount from line 46 or line 49, whichever is less (<i>see instructions</i>)	50.	<input type="text"/>	<input type="text"/>

Please file this original scannable credit form with the Tax Department.



Part 4 – Information from your Canadian federal and/or provincial returns

You are not **required** to attach a copy of the return you filed with a province of Canada to Form IT-201, IT-203, or IT-205. Attaching a copy of the provincial return is **optional**. You are still required to attach 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 attach a copy of the provincial return to Form IT-201, IT-203, or IT-205, you **must** complete this section.

51 Enter the amount of your provincial tax 51. .

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

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

