



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.

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

(continued)



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 22, 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"/>



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"/>
53 Enter the amount of your prepayments (see instructions) ...	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"/>
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"/>

