

**Resident Credit – Other Jurisdiction’s  
Return No Longer Required**

The Commissioner of Taxation and Finance has adopted amendments to Part 120 of the personal income tax regulations to eliminate the requirement that a taxpayer submit a copy of the income tax return filed with another political jurisdiction when claiming the resident credit.

Section 620 of the Tax Law provides resident individuals and resident estates and trusts a credit against their New York State personal income tax for any income tax imposed by another state of the United States, a political subdivision of that state, the District of Columbia, or a province of Canada on income both derived from such political jurisdiction and subject to New York State personal income tax. (For more information on the resident credit, see Form IT-112-R-I, *Instructions for Form IT-112-R*, or Form IT-112-C-I, *Instructions for Form IT-112-C*, and Publication 99, *General Information on New York State and New York City Income Tax Credits*.)

The new policy allows a taxpayer to claim the resident credit without submitting a copy of the income tax return filed with the other political jurisdiction that imposed the income tax.

This policy also applies to taxpayers claiming the resident credit against the separate tax on lump-sum distributions provided by section 620-A of the Tax Law.

Taxpayers must complete and submit Form IT-112-R, *New York State Resident Credit*, Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*, or Form IT-112.1, *New York State Resident Credit Against Separate Tax on Lump-Sum Distributions*, whichever is applicable, with their New York State income tax returns when claiming the credit.

The new policy is effective for tax years beginning on or after January 1, 2005.