New York State Department of Taxation and Finance

IT-112-R

New York State Resident Tax Credit

This is a scannable form; please file this original with the Tax Department.

Complete this form if you want to claim a resident tax credit or if you have an add-back 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)*

		Column A Amount reported on New York State return	Column 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 2000 return for the other state or local government *(see instructions)*	24	
25	New York tax payable *(see instructions)*	25	
26	Divide line 22, Column B, by line 22, Column A *(enter percentage)*	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 smaller; see instructions)*	▶ 28	.

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

Part III – Figuring your resident credit or add-back 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 tax liability for that succeeding tax year.

Report all amounts in U.S. dollars.

29 Enter the two-letter abbreviation of the Canadian province where tax was paid *(see instructions)* ▶ **29**

30 Enter the amount from federal Form 1116, line 9, pertaining to the 2000 income taxes paid to the above Canadian province **30**

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 **31**

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**

34 Subtract line 33 from line 30 ..... **34**

35 Enter the amount from federal Form 1116, line 10, pertaining to carryover of taxes paid for prior years to the above Canadian province *(attach copy of applicable prior-year Canadian return(s) and federal Form(s) 1116 with a detailed computation of the carryover(s))* **35**

36 Add lines 34 and 35 ..... **36**

37 Enter the amount from federal Form 1116, line 21, pertaining to the 2000 foreign tax credit for taxes paid to the above Canadian province **37**

38 Subtract line 37 from line 36 ..... **38**

39 New York tax payable *(see instructions)* **39**

40 Divide line 22, Column B, by line 22, Column A *(enter percentage)* ..... **40** %

41 Multiply line 39 by percentage on line 40 ..... **41**

42 Tentative credit *(enter the smallest of line 34, 38, or 41)* **42**

43 Enter the amount from line 35 ..... **43**

44 Enter the amount from line 37 ..... **44**

45 Subtract line 44 from line 43 *(if line 44 is more than line 43, enter "0")* **45**

46 Add lines 42 and 45 ..... **46**

47 Enter the prior-year(s) resident credit claimed on Form(s) IT-112-R for taxes paid to Canadian province(s) *(see instructions)* **47**

48 If line 46 is more than line 47, subtract line 47 from line 46 ..... **48**

49 Resident credit allowable *(enter amount from line 42 or line 48, whichever is smaller; see instructions)* ..... ▶ **49** .

50 If line 47 is more than line 46, subtract line 46 from line 47. This is your add-back of resident credit *(see instructions)* ..... ▶ **50** .

Attach this form, and a copy of the Canadian provincial tax return, and 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 you may be getting or, if you owe taxes, could result in late-filing penalties.