



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 on back)

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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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 (see instr.) 23. [] []
24 Enter the amount from federal Form 1116, line 9, pertaining to the 2009 income taxes paid to the above Canadian province (see instructions) 24. [] []
25 Enter the amount from federal Form 1116, line 12, pertaining to the reduction in foreign taxes paid to the above Canadian province 25. [] []
26 Enter the amount from line 24 that was carried back and claimed as a credit for federal purposes 26. [] []
27 Add lines 25 and 26 27. [] []
28 Subtract line 27 from line 24 28. [] []
29 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 federal Form(s) 1116) 29. [] []
30 Add lines 28 and 29 30. [] []
31 Enter the amount from federal Form 1116, line 21, pertaining to the 2009 foreign tax credit for taxes paid to the above Canadian province 31. [] []
32 Subtract line 31 from line 30 32. [] []
33 New York State tax payable (see instructions) 33. [] []
34 Divide line 22, column B, by line 22, column A (round to the fourth decimal place; see instructions) ... 34. [] []
35 Multiply line 33 by line 34 35. [] []
36 Tentative credit (enter the lesser of line 28, 32, or 35) 36. [] []
37 Enter the amount from line 29 37. [] []
38 Enter the amount from line 31 38. [] []
39 Subtract line 38 from line 37 (if line 38 is more than line 37, leave blank) 39. [] []
40 Add lines 36 and 39 40. [] []
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) (see instructions) 41. [] []
42 If line 40 is more than line 41, subtract line 41 from line 40 42. [] []
43 Resident credit allowable (enter amount from line 36 or line 42, whichever is less; see instructions) 43. [] []
44 If line 41 is more than line 40, subtract line 40 from line 41. This is your addback of resident credit (see instructions) 44. [] []

Part 3 – Information from your 2009 Canadian federal and/or provincial returns

You are not required to attach a copy of the 2009 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.

45 Enter the amount of your provincial tax 45. [] []

Note: For lines 46 through 49, provinces other than Quebec should use the Canada column.

46 Enter your total tax payable (see instructions) 46. [Canada] [] [Quebec] []
47 Enter the amount of your prepayments (see instructions) ... 47. [Canada] [] [Quebec] []
48 Enter the amount of overpayment, if any, shown on the 2009 return you filed with Canada or Quebec 48. [Canada] [] [Quebec] []
49 Enter the balance due, if any shown on the 2009 return you filed with Canada or Quebec (see instructions) 49. [Canada] [] [Quebec] []

