2008

New York State Department of Taxation and Finance

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

IT-112-C

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 taxable in 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)*	**20.**	.	**20.**	.
21 Capital gain portion of lump-sum distributions *(see instr.)*	**21.**	.	**21.**	.
22 Add lines 20 and 21	**22.**	.	**22.**	.

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

IT-112-C

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 2008 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 2008 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 2008 Canadian federal and/or provincial returns

You are not **required** to attach a copy of the 2008 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.

	Canada	Quebec
46 Enter your total tax payable *(see instructions)*	**46.**	**46.**
47 Enter the amount of your prepayments *(see instructions)*...	**47.**	**47.**
48 Enter the amount of overpayment, if any, shown on the 2008 return you filed with Canada or Quebec	**48.**	**48.**
49 Enter the balance due, if any shown on the 2008 return you filed with Canada or Quebec *(see instructions)*	**49.**	**49.**

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