

**New York State Department of Taxation and Finance**  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-A-82 (3) I  
Income Tax  
May 5, 1982

STATE OF NEW YORK  
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. I820330A

On March 30, 1982, a Petition for Advisory Opinion was received from Wesley A. Brown, 473 Nassau Boulevard, West Hempstead, New York 11552 and 3440 Brown St. N W, Washington, D.C. 20010.

The issue raised is whether Petitioner, a New York resident, is entitled to a credit on his New York State income tax return for income tax imposed by the District of Columbia, with respect to the taxable year 1979.

Section 620 of the Tax Law, contained in Article 22 thereof, provides for a credit against the New York personal income tax of a resident taxpayer for any income tax imposed for the taxable year by another state, a political subdivision of such state or by the District of Columbia upon income both derived therefrom and subject to the New York personal income tax.

Petitioner indicates that during the taxable year 1979 he was a resident of New York, within the meaning of section 605 of the Tax Law, and a resident of the District of Columbia, within the meaning of D.C. Code, § 47-1551c(q). During that year Petitioner received income attributable to the District of Columbia. Such income was subject to both the Personal Income Tax imposed under Article 22 of the Tax Law and the Income and Franchise Taxes imposed under Chapter 15 of Title 47 of the District of Columbia Code.

Pursuant to the provisions of section 620 of the Tax Law Petitioner is entitled to a credit for the tax imposed by the District of Columbia on the income described above. The amount of the credit is subject to certain limitations, set forth in subsection (b) of section 620 of the Tax Law.

The foregoing is applicable to calendar 1979, the year at issue herein. It is to be noted that a different conclusion would apply with respect to prior years, based on the nature of the District of Columbia statutory provisions applicable to such years.

DATED: May 5, 1982

s/LOUIS ETLINGER  
Deputy Director  
Technical Services Bureau