OFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS OF THE STATE OF NEW YORK
TITLE 20. DEPARTMENT OF TAXATION AND FINANCE
CHAPTER II. INCOME TAXES AND ESTATE TAXES
SUBCHAPTER A. NEW YORK STATE PERSONAL INCOME TAX UNDER ARTICLE 22 OF THE TAX LAW
ARTICLE 4. NEW YORK STATE INCOME TAX RETURNS AND PAYMENT OF INCOME TAX
PART 151. NEW YORK STATE INCOME TAX RETURNS AND LIABILITIES

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151.7 Exclusion or deduction relating to income earned abroad.

(a) A resident individual (*i.e.,* an individual who is domiciled in New York State and does not meet the requirements of section 605[a][1] of the Tax Law to be considered a nonresident) who is required to file a Federal income tax return must also file a New York State resident personal income tax return even though:
(1) some or all of his income may have been earned in a foreign country and may be excluded from Federal gross income pursuant to section 911 of the Internal Revenue Code; or
(2) he may have been entitled to a deduction from Federal gross income for certain expenses of living abroad pursuant to section 913 of the Internal Revenue Code.
In either case, he must attach to his New York State resident personal income tax return a copy of Federal form 2555 (*Deduction from or Exclusion of Income Earned Abroad*). For extension of time granted for this purpose, see Part 157 of this Article.

(b) If a resident individual files a Federal income tax return for a taxable year before he has resided abroad long enough to qualify for an exclusion under section 911 of the Internal Revenue Code, or deduction under section 913 of the Internal Revenue Code, he must also file a New York State resident personal income tax return for that year and must determine his New York adjusted gross income without any such exclusion or deduction. If he later qualifies for such exclusion or deduction, he may file an application for refund by filing an amended New York State personal income tax return.

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