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 - 2 Federal adjusted gross income from TC-40, line 4
 - 3 Ratio (divide line 1 by line 2; round to 4 decimal places)
 - 4 Utah income tax from TC-40, line 21
 - 5 Credit limitation (multiply line 4 by decimal on line 3)
 - 6 Actual income tax paid to state shown on line 1. Part-year residents must prorate tax paid to other state. Credit only applies to portion of actual taxes paid on income taxed in Utah and other state.
 - 7 Credit for tax paid another state (lesser of line 5 or line 6)
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Use additional forms TC-40S if claiming credits for more than three states

**Enter the total of the amounts from all lines 7 on TC-40A, Part 4, using code 17
Attach completed schedule to your 2009 Utah Income Tax return**