

# Credit for Income Taxes Paid to Another State

Your last name \_\_\_\_\_

Your social security number \_\_\_\_\_

**Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions on page 17.**  
**Part-year resident:** A taxpayer who is domiciled in Utah for part of the year and domiciled in a state, other than Utah, for part of the year, may only claim credit on the portion of income: (1) subject to both Utah tax and tax in the other state, (2) received while domiciled in Utah, and (3) included in "Column A-Utah Income" on TC-40B. Also see Part-Year Resident Defined on page 3 of instructions.

**NOTE:** If you file electronically through a paid preparer or a commercial Internet site, you may only claim credit paid to one other state. If you file online through the Tax Commission's TAP system, credit may be claimed for taxes paid to more than one state. Enter the sum of the credits on TC-40A, Part 4 using code 17.

## FIRST STATE

- 1. Enter only the portion of the federal adjusted gross income taxed by both Utah and the state of: \_\_\_\_\_ **Line 3 cannot be greater than 1.0000** .00
- 2. Federal adjusted gross income from TC-40, line 4 (see line 4 instructions on page 5) \_\_\_\_\_ .00
- 3. Ratio of other state income to total income (divide line 1 by line 2 and round to 4 decimal places) \_\_\_\_\_ .
- 4. Utah income tax from TC-40 line 22. Part-year residents, see instructions. \_\_\_\_\_ .00
- 5. Credit limitation (multiply line 4 by decimal on line 3) \_\_\_\_\_ .00
- 6. Actual income tax paid to state shown on line 1. Part-year residents must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income shown on line 1 \_\_\_\_\_ .00
- 7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-40A, Part 4, using code 17. \_\_\_\_\_ .00

**Keep a signed copy of the other state(s) income tax return for your records.**

## SECOND STATE

- 1. Enter only the portion of the federal adjusted gross income taxed by both Utah and the state of: \_\_\_\_\_ **Line 3 cannot be greater than 1.0000** .00
- 2. Federal adjusted gross income from TC-40, line 4 (see line 4 instructions on page 5) \_\_\_\_\_ .00
- 3. Ratio of other state income to total income (divide line 1 by line 2 and round to 4 decimal places) \_\_\_\_\_ .
- 4. Utah income tax from TC-40 line 22. Part-year residents, see instructions. \_\_\_\_\_ .00
- 5. Credit limitation (multiply line 4 by decimal on line 3) \_\_\_\_\_ .00
- 6. Actual income tax paid to state shown on line 1. Part-year residents must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income shown on line 1 \_\_\_\_\_ .00
- 7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-40A, Part 4, using code 17. \_\_\_\_\_ .00

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## THIRD STATE

- 1. Enter only the portion of the federal adjusted gross income taxed by both Utah and the state of: \_\_\_\_\_ **Line 3 cannot be greater than 1.0000** .00
- 2. Federal adjusted gross income from TC-40, line 4 (see line 4 instructions on page 5) \_\_\_\_\_ .00
- 3. Ratio of other state income to total income (divide line 1 by line 2 and round to 4 decimal places) \_\_\_\_\_ .
- 4. Utah income tax from TC-40 line 22. Part-year residents, see instructions. \_\_\_\_\_ .00
- 5. Credit limitation (multiply line 4 by decimal on line 3) \_\_\_\_\_ .00
- 6. Actual income tax paid to state shown on line 1. Part-year residents must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income shown on line 1 \_\_\_\_\_ .00
- 7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-40A, Part 4, using code 17. \_\_\_\_\_ .00

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Use additional forms, TC-40S, if claiming credit 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 2011 Utah income tax return.**