NOTE: Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions.

**FIRST STATE**

1. Enter federal adjusted gross income taxed by both Utah and state of: 1 _____________.00
2. Federal adjusted gross income from TC-40, line 4 (see instructions) 2 _____________.00
3. Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000. 3 ______________
4. Utah income tax from TC-40, line 22. Part-year residents, see instructions. 4 _____________.00
5. Credit limitation - multiply line 4 by decimal on line 3 5 _____________.00
6. Actual income tax paid to state shown on line 1 6 _____________.00
   Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1.
7. Credit for tax paid another state - lesser of line 5 or line 6 7 _____________.00

**SECOND STATE**

1. Enter federal adjusted gross income taxed by both Utah and state of: 1 _____________.00
2. Federal adjusted gross income from TC-40, line 4 (see instructions) 2 _____________.00
3. Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000. 3 ______________
4. Utah income tax from TC-40, line 22. Part-year residents, see instructions. 4 _____________.00
5. Credit limitation - multiply line 4 by decimal on line 3 5 _____________.00
6. Actual income tax paid to state shown on line 1 6 _____________.00
   Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1.
7. Credit for tax paid another state - lesser of line 5 or line 6 7 _____________.00

**THIRD STATE**

1. Enter federal adjusted gross income taxed by both Utah and state of: 1 _____________.00
2. Federal adjusted gross income from TC-40, line 4 (see instructions) 2 _____________.00
3. Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000. 3 ______________
4. Utah income tax from TC-40, line 22. Part-year residents, see instructions. 4 _____________.00
5. Credit limitation - multiply line 4 by decimal on line 3 5 _____________.00
6. Actual income tax paid to state shown on line 1 6 _____________.00
   Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1.
7. Credit for tax paid another state - lesser of line 5 or line 6 7 _____________.00

Use additional forms TC-40S if claiming credits for more than three states.
Enter the total of all amounts shown on line 7 above on TC-40A, Part 4, using code 17.
Submit page ONLY if data entered.
Attach completed schedule to your Utah Income Tax Return.