

# Credit for Income Tax 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 21.**  
**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 4 of instructions.

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 7) \_\_\_\_\_ .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 tax 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 7) \_\_\_\_\_ .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 tax 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 7) \_\_\_\_\_ .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 tax 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.  
Submit page only if data entered.

**Attach completed schedule to your 2012 Utah income tax return.**