

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.**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) _____ .00
3. Divide line 1 by line 2 and round to 4 decimal places. Do not enter a number greater than 1.0000. _____ .
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 - lesser of line 5 or line 6, whichever is less _____ .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) _____ .00
3. Divide line 1 by line 2 and round to 4 decimal places. Do not enter a number greater than 1.0000. _____ .
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 - lesser of line 5 or line 6, whichever is less _____ .00

Keep a signed copy of the other state's income tax return for your records.**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) _____ .00
3. Divide line 1 by line 2 and round to 4 decimal places. Do not enter a number greater than 1.0000. _____ .
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 - lesser of line 5 or line 6, whichever is less _____ .00

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

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 2013 Utah income tax return.