40108 **Credit for Income Tax Paid to Another State** **TC-40S 2021**

SSN ____________ Last name ____________

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 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.	6 .00	
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 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.	6 .00	
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 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.	6 .00	
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.