

# 2023 Other State Tax Credit

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Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return	SSN, ITIN, or FEIN
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**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1</b> Total double-taxed income	<input type="radio"/> _____	<input type="radio"/> _____

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

2 California tax liability. See instructions . . . . .	<input type="radio"/>	<b>2</b>	_____	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) . . . . .	<input type="radio"/>	<b>3</b>	_____	00
4 California adjusted gross income. See instructions . . . . .	<input type="radio"/>	<b>4</b>	_____	00
5 Divide line 3 by line 4. Do not enter more than 1.0000. . . . .	<input type="radio"/>	<b>5</b>	_____	
6 Multiply line 2 by line 5. . . . .	<input type="radio"/>	<b>6</b>	_____	00
7 Income tax liability paid to other state (use state's abbreviation) <input type="radio"/> _____ See instructions . . . . .	<input type="radio"/>	<b>7</b>	_____	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) . . . . .	<input type="radio"/>	<b>8</b>	_____	00
9 Adjusted gross income taxable by other state. See instructions. . . . .	<input type="radio"/>	<b>9</b>	_____	00
10 Divide line 8 by line 9. Do not enter more than 1.0000. . . . .	<input type="radio"/>	<b>10</b>	_____	
11 Multiply line 7 by line 10. . . . .	<input type="radio"/>	<b>11</b>	_____	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> . See instructions . . . . .	<input type="radio"/>	<b>12</b>	_____	00