

Credit for Income Tax Paid to Another State

40508 SSN _____

Last name _____

**TC-40S
2025****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.**