

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.