

**ARIZONA FORM
309-PY**

**Part-Year Resident Credit for
Taxes Paid to Another State or Country**

2007

For the calendar year 2007, or fiscal year beginning [M,M|D,D|Y,Y,Y,Y] and ending [M,M|D,D|Y,Y,Y,Y].

Attach to your return. A separate form must be filed for each state or country for which a credit is claimed.

YOUR NAME AS SHOWN ON FORM 140PY OR 140X	YOUR SOCIAL SECURITY NO.
SPOUSE'S NAME AS SHOWN ON FORM 140PY OR 140X (if joint return)	SPOUSE'S SOCIAL SECURITY NO.

Other State: If claiming a credit for taxes paid to another state, enter the two-letter abbreviation for that state. See page 6 of the instructions for a list of state abbreviations []

Other Country: If claiming a credit for taxes paid to another country, enter the name of the other country []

1 DESCRIPTION OF INCOME ITEMS:	AMOUNT		
1a _____	1a		
1b _____	1b		
1c _____	1c		
1d _____	1d		
2 Add lines 1a through 1d	2		
3 Amount of income from line 2 included in both Arizona adjusted gross income and the adjusted gross income equivalent of the other state or country.....	3		
4 Arizona adjusted gross income	4		
5 Exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors	5		
6 Add line 4 to line 5	6		
7 Divide the amount on line 3 by the amount on line 6. Carry the result to four (4) decimal places.....	7		
8 Itemized deductions or standard deduction claimed on the Arizona return for the taxable year	8		
9 Enter the sum of the personal exemption claimed on Form 140PY, page 1, line 21 plus the amount entered on Form 309-PY, line 5	9		
10 Add lines 8 and 9	10		
11 Multiply the amount on line 10 by the decimal on line 7.....	11		
12 Portion of Out-of-State Income Taxable to Arizona: Subtract line 11 from line 3.....	12		
13 Other state or country equivalent of Arizona adjusted gross income	13		
14 Other state or country equivalent of Arizona exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors	14		
15 Add line 13 to line 14	15		
16 Divide the amount on line 3 by the amount on line 15. Carry the result to four (4) decimal places	16		
17 Itemized deductions or standard deduction claimed on the return filed with the other state or country for the taxable year	17		
18 Enter the sum of the other state equivalent of Arizona personal exemption claimed on the return filed with the other state or country plus the amount entered on Form 309-PY, line 14	18		
19 Add lines 17 and 18	19		
20 Multiply the amount on line 19 by the decimal on line 16.....	20		
21 Portion of Arizona Income Taxable to the Other State or Country: Subtract line 20 from line 3	21		
22 Arizona taxable income	22		
23 Arizona Portion of Income Taxable by Both Arizona and the Other State or Country: Enter the smaller of line 12 or line 21	23		

Continued on page 2 →

24 Other State or Country Taxable Income: If you have filed a return with a state that computes its tax on all income from everywhere and then prorates the tax to reflect the tax imposed on income subject to tax in that state, *complete lines 24a through 24e*. Otherwise, *skip lines 24a through 24d*, and *enter* your taxable income from the other state's or country's return on line 24e.

24a Other state taxable income from everywhere			
24b Income reportable to the other state or country upon which the other state or country imposes its tax. <i>See example on page 5 of the instructions</i>			
24c Total income from everywhere.....			
24d <i>Divide</i> the amount on line 24b by the amount on line 24c. Carry the result to four (4) decimal places.....			
24e Other State Taxable Income: If you were required to complete lines 24a through 24d, <i>multiply</i> line 24a by the decimal on line 24d. If you were not required to complete lines 24a through 24d, <i>enter</i> the taxable income from the return you filed with the other state or country.....			
25 <i>Divide</i> the amount on line 23 by the amount on line 24e. Carry the result to four (4) decimal places			
26 Tax paid to the other state or country. <i>See instructions</i>			
27 Tax Paid to the Other State or Country on Income Subject to Tax in Both Arizona and the Other State or Country: <i>Multiply</i> the amount on line 26 by the decimal on line 25.....			
28 <i>Divide</i> the amount on line 23 by the amount line 22. Carry the result to four (4) decimal places.....			
29 Arizona tax liability less any credits (except other state tax credit)			
30 <i>Multiply</i> the amount on line 29 by the decimal on line 28.....			
31 Credit: <i>Enter the smaller</i> of line 27 or line 30.....			

**ARIZONA FORM
309-PY**

**Part-Year Resident Credit for
Taxes Paid to Another State or Country**

2007

For the calendar year 2007, or fiscal year beginning [M,M|D,D|Y,Y,Y,Y] and ending [M,M|D,D|Y,Y,Y,Y].

Attach to your return. A separate form must be filed for each state or country for which a credit is claimed.

YOUR NAME AS SHOWN ON FORM 140PY OR 140X	YOUR SOCIAL SECURITY NO.
SPOUSE'S NAME AS SHOWN ON FORM 140PY OR 140X (if joint return)	SPOUSE'S SOCIAL SECURITY NO.

Other State: If claiming a credit for taxes paid to another state, enter the two-letter abbreviation for that state. See page 6 of the instructions for a list of state abbreviations []

Other Country: If claiming a credit for taxes paid to another country, enter the name of the other country []

1 DESCRIPTION OF INCOME ITEMS:		AMOUNT
1a _____	1a	00
1b _____	1b	00
1c _____	1c	00
1d _____	1d	00
2 Add lines 1a through 1d	2	00
3 Amount of income from line 2 included in both Arizona adjusted gross income and the adjusted gross income equivalent of the other state or country.....	3	00
4 Arizona adjusted gross income	4	00
5 Exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors	5	00
6 Add line 4 to line 5	6	00
7 Divide the amount on line 3 by the amount on line 6. Carry the result to four (4) decimal places.....	7	.
8 Itemized deductions or standard deduction claimed on the Arizona return for the taxable year	8	00
9 Enter the sum of the personal exemption claimed on Form 140PY, page 1, line 21 plus the amount entered on Form 309-PY, line 5	9	00
10 Add lines 8 and 9	10	00
11 Multiply the amount on line 10 by the decimal on line 7.....	11	00
12 Portion of Out-of-State Income Taxable to Arizona: Subtract line 11 from line 3.....	12	00
13 Other state or country equivalent of Arizona adjusted gross income	13	00
14 Other state or country equivalent of Arizona exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors	14	00
15 Add line 13 to line 14	15	00
16 Divide the amount on line 3 by the amount on line 15. Carry the result to four (4) decimal places	16	.
17 Itemized deductions or standard deduction claimed on the return filed with the other state or country for the taxable year	17	00
18 Enter the sum of the other state equivalent of Arizona personal exemption claimed on the return filed with the other state or country plus the amount entered on Form 309-PY, line 14.....	18	00
19 Add lines 17 and 18	19	00
20 Multiply the amount on line 19 by the decimal on line 16.....	20	00
21 Portion of Arizona Income Taxable to the Other State or Country: Subtract line 20 from line 3.....	21	00
22 Arizona taxable income	22	00
23 Arizona Portion of Income Taxable by Both Arizona and the Other State or Country: Enter the smaller of line 12 or line 21.....	23	00

Continued on page 2 →

24 Other State or Country Taxable Income: If you have filed a return with a state that computes its tax on all income from everywhere and then prorates the tax to reflect the tax imposed on income subject to tax in that state, *complete lines 24a through 24e*. Otherwise, *skip lines 24a through 24d*, and *enter* your taxable income from the other state's or country's return on line 24e.

24a Other state taxable income from everywhere		00
24b Income reportable to the other state or country upon which the other state or country imposes its tax. <i>See example on page 5 of the instructions</i>		00
24c Total income from everywhere.....		00
24d <i>Divide</i> the amount on line 24b by the amount on line 24c. Carry the result to four (4) decimal places.....	•	
24e Other State Taxable Income: If you were required to complete lines 24a through 24d, <i>multiply</i> line 24a by the decimal on line 24d. If you were not required to complete lines 24a through 24d, <i>enter</i> the taxable income from the return you filed with the other state or country.....		00
25 <i>Divide</i> the amount on line 23 by the amount on line 24e. Carry the result to four (4) decimal places	•	
26 Tax paid to the other state or country. <i>See instructions</i>		00
27 Tax Paid to the Other State or Country on Income Subject to Tax in Both Arizona and the Other State or Country: <i>Multiply</i> the amount on line 26 by the decimal on line 25.....		00
28 <i>Divide</i> the amount on line 23 by the amount line 22. Carry the result to four (4) decimal places.....	•	
29 Arizona tax liability less any credits (except other state tax credit)		00
30 <i>Multiply</i> the amount on line 29 by the decimal on line 28.....		00
31 Credit: <i>Enter the smaller</i> of line 27 or line 30.....		00