

For the calendar year 2004, or fiscal year beginning MMDD and ending MMDD.

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

NAME(S) AS SHOWN ON FORM 140, 140NR, 140PY OR 140X	YOUR SOCIAL SECURITY NO.
	SPOUSE'S SOCIAL SECURITY NO.

**Part I Computation of Income Subject to Tax by Both Arizona and the Other State or Country During 2004**

Enter name of other state or country: \_\_\_\_\_

	(a)	(b)	(c)	
<b>1</b> Description of income item(s). <i>List each income item separately.</i>				
<b>2</b> Amount of income from item listed on line 1 reportable to both Arizona and the other state or country.				
<b>3</b> Portion of income included on line 2 subject to tax by Arizona.				
<b>4</b> Portion of income included on line 2 subject to tax by the other state or country.				
<b>5</b> Amount of income from item listed on line 1 which is subject to tax by both Arizona and the other state or country. <i>Enter the smaller of the amount entered on line 3 or line 4.</i>				
<b>6</b> Total income subject to tax in both Arizona and the other state or country. <i>Add line 5, columns (a), (b), and (c)</i> .....				<b>6</b>

**Part II Computation of Other State or Country Tax Credit (Read specific line instructions for Part II before completing this part.)**

<b>7</b> Arizona tax liability less any credits (except other state tax credit).....	<b>7</b>		
<b>8</b> Amount from Part I, line 6 .....	<b>8</b>		
<b>9</b> Entire income upon which Arizona tax is imposed. <i>See instructions</i> .....	<b>9</b>		
<b>10</b> <i>Divide the amount on line 8 by the amount on line 9 (100% maximum)</i> .....	<b>10</b>		
<b>11</b> <i>Multiply the amount on line 7 by the percent on line 10</i> .....	<b>11</b>		
<b>12</b> Income tax paid to (name of other state or country) _____. <i>See instructions</i> .	<b>12</b>		
<b>13</b> Amount from Part I, line 6 .....	<b>13</b>		
<b>14</b> Entire income upon which other state's or country's income tax is imposed. <i>See instructions page 4</i> .....	<b>14</b>		
<b>15</b> <i>Divide the amount on line 13 by the amount on line 14 (100% maximum)</i> .....	<b>15</b>		
<b>16</b> <i>Multiply the amount on line 12 by the percentage on line 15</i> .....	<b>16</b>		
<b>17</b> Allowable credit for taxes paid to the above named other state or country: <i>Enter the smaller of line 11 or line 16. See instructions.</i> .....	<b>17</b>		