

**ARIZONA FORM
309-R**

**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 140 OR 140X	YOUR SOCIAL SECURITY NO.
SPOUSE'S NAME AS SHOWN ON FORM 140 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 5 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 and 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 Arizona Form 140, page 1, line 18 plus the amount entered on Form 309-R, 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 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 tax imposed on source income, complete lines 13a through 13e. Otherwise, skip lines 13a through 13d, and enter your taxable income from the other state's return on line 13e.			
13a Other state taxable income from everywhere	13a		
13b Other state source income.....	13b		
13c Total income from everywhere.....	13c		
13d Divide line 13b by line 13c. Carry the result to four (4) decimal places	13d		
13e If you were required to complete lines 13a through 13d, multiply line 13a by the decimal on line 13d. If you were not required to complete lines 13a through 13d, enter the taxable income from the return you filed with the other state or country.....		13e	
14 Out-of-State Income Taxable by Both Arizona and the Other State or Country: Enter the smaller of the amount entered on line 12 or line 13e		14	
15 Arizona taxable income		15	
16 Divide the amount on line 14 by the amount on line 15. Carry the result to four (4) decimal places		16	
17 Arizona tax liability less any credits (except other state tax credit)		17	
18 Multiply the amount on line 17 by the decimal on line 16.....		18	
19 Tax paid to the other state or country. See instructions.....		19	
20 Credit: Enter the smaller of line 18 or line 19.....		20	

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

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SPOUSE'S NAME AS SHOWN ON FORM 140 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 5 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 Arizona Form 140, page 1, line 18 plus the amount entered on Form 309-R, 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 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 tax imposed on source income, complete lines 13a through 13e. Otherwise, skip lines 13a through 13d, and enter your taxable income from the other state's return on line 13e.				
13a Other state taxable income from everywhere	13a			00
13b Other state source income.....	13b			00
13c Total income from everywhere.....	13c			00
13d Divide line 13b by line 13c. Carry the result to four (4) decimal places	13d	•		
13e If you were required to complete lines 13a through 13d, multiply line 13a by the decimal on line 13d. If you were not required to complete lines 13a through 13d, enter the taxable income from the return you filed with the other state or country.....	13e			00
14 Out-of-State Income Taxable by Both Arizona and the Other State or Country: Enter the smaller of the amount entered on line 12 or line 13e	14			00
15 Arizona taxable income	15			00
16 Divide the amount on line 14 by the amount on line 15. Carry the result to four (4) decimal places	16	•		
17 Arizona tax liability less any credits (except other state tax credit).....	17			00
18 Multiply the amount on line 17 by the decimal on line 16.....	18			00
19 Tax paid to the other state or country. See instructions.....	19			00
20 Credit: Enter the smaller of line 18 or line 19.....	20			00