## 309

## **Credit for Taxes Paid to Another State or Country**

For the calendar year 2010, or fiscal year beginning $[\underline{M},\underline{M},\underline{D},\underline{D},\underline{Y},\underline{Y},\underline{Y},\underline{Y}]$ and ending $[\underline{M},\underline{M},\underline{D},\underline{D},\underline{Y},\underline{Y},\underline{Y}]$ .
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Attach to your return. A s	separate form must be filed for	each state or country for wh	ich a credit i	is claimed.		
Your Name as shown on Form 140, 140NR	R, 140PY or 140X		Your Socia	Social Security No.		
Spouse's Name as shown on Form 140, 14	Spouse's S	ouse's Social Security No.				
Part I Computation of Incom Country During 2010	e Subject to Tax by Both	Arizona and the Other S	State or			
	edit for taxes paid to another state. See page 10 of the instruction		າຣ 🗀			
-	a credit for taxes paid to another o	-				
	(a)	(b)	T	(c)		
Description of income item(s).  List each income item  separately.				(/		
2 Amount of income from item list line 1 reportable to both Arizona the other state or country	a and	(b)	]	(c)		
			_			
3 Portion of income on line 2 incluin Arizona adjusted gross income			7			
4 Portion of income on line 2 inclu						
the other state's or country's eq						
of Arizona adjusted gross incon			]			
5 Income subject to tax by both			_			
Arizona and the other state or o	country.					
Enter the smaller of the amount	<u> </u>		_			
entered on line 3 or line 4	5					
	both Arizona and the other state					
(a), (b), and (c)			6			
Part II Computation of Other	<b>State or Country Tax Cre</b>	dit				
<u>-</u>	ns for Part II before completing th					
7 Arizona tax liability less any o	credits (except other state tax cre	dit)		7		
8 Amount from Part I, line 6		······································		8		
9 Entire income upon which Ari	zona tax is imposed. See instruc	ctions		9		
10 Divide the amount on line 8 b		10				
<b>11</b> Multiply the amount on line 7		11				
	other state or country (see instru			12		
<b>13</b> Amount from Part I, line 6				13		
14 Entire income upon which oth				14		
<b>15</b> Divide the amount on line 13	by the amount on line 14 (cannot			15		
<b>16</b> <i>Multiply</i> the amount on line 12	-	-				
17 Allowable credit for taxes paid				. •		
•	ctions	· · · · · · · · · · · · · · · · · · ·		17		

Your Name (as shown on page 1)	Your Social Security No.

### **Schedule of Income Allocation**

Complete this schedule only if you are an Arizona resident who is also considered to be a resident of another state under the laws of that other state (dual resident); otherwise skip this schedule. See pages 2 and 8 of the instructions.

		(a)		(b)		(c) Amount entered in column (a)		(d) Amount entered in column (c) that	
		Amount reported on your 2010 federal return.		Amount entered in column (a) reported on your 2010 Form 140.		reported on your 2010 return filed to your statutory state of residence.		would be sourced to your statutory state of residence as income of nonresident of that sta	of a
1	Wages, salaries, tips, etc	\$	00	\$	00	\$	00	\$	00
2	Interest	\$	00	\$	00	\$	00	\$	00
3	Dividends	\$	00	\$	00	\$	00	\$	00
4	Business income (or loss) from federal Schedule C	\$	00	\$	00	\$	00	\$	00
5	Gains (or losses) from federal Schedule D	\$	00	\$	00	\$	00	\$	00
	trusts, small business corporations from federal Schedule E	\$	00	\$	00	\$	00	\$	00
7	Other income reported on your federal return	\$	00	\$	00	\$	00	\$	00
8	Total Income: Add lines 1 through 7 Other federal adjustments: List on	\$	00	\$	00	\$	00	\$	00
9a	lines 9a through 9c:	\$	00	\$	00	\$	00	\$	00
9b		\$	00	\$	00	\$	00	\$	00
9с		\$	00	\$	00	\$	00	\$	00
9d	Total adjustments: Add lines 9a through 9c for each column	\$	00	\$	00	\$	00	\$	00
10	Adjusted Gross Income: Subtract line 9d from line 8 for each column	\$	00	\$	00	\$	00	\$	00

# ARIZONA FORM 309

### **Credit for Taxes Paid to Another State or Country**

8 Amount from Part I, line 6		Attach to your return. A se	eparate form must be filed for e	each state or country for which	ı a credit i	is claime	ed.		
Part I Computation of Income Subject to Tax by Both Arizona and the Other State or Country During 2010  Other State: If claiming a credit for taxes paid to another state, enter the two-letter abbreviation for that state. See page 10 of the instructions for a list of state abbreviations	Your Nar	ne as shown on Form 140, 140NR	, 140PY or 140X		Your Socia	our Social Security No.			
Part I Computation of Income Subject to Tax by Both Arizona and the Other State or Country During 2010  Other State: If claiming a credit for taxes paid to another state, enter the two-letter abbreviation for that state. See page 10 of the instructions for a list of state abbreviations	Cnausa's	Name of should an Form 140, 14	OND 140DV or 140V (if joint roturn)		Chausa'a (	Cooled Coo	Lucity No.		
Country During 2010  Other State: If claiming a credit for taxes paid to another state, enter the two-letter abbreviation for that state. See page 10 of the instructions for a list of state abbreviations	Spouses	s Name as snown on Form 140, 14	ONK, 140P FOI 140X (II JOINT TELUITI)		Spouse's 3	 	unity No.		
Other Country: If claiming a credit for taxes paid to another country, enter the name of that other country.    Description of income item(s), List each income item separately.	Part I	Country During 2010			ate or				
and the country		_							
1 Description of income item(s).  List each income item separately.  2 Amount of income from item listed on line 1 reportable to both Arizona and the other state or country		•	•	•					
1 Description of income item(s).  List each income item separately.  2 Amount of income from item listed on line 1 reportable to both Arizona and the other state or country			(a)	(b)		(c)			
line 1 reportable to both Arizona and the other state or country	1	List each income item							
3 Portion of income on line 2 included in Arizona adjusted gross income		line 1 reportable to both Arizona	and			\$	(c)		
in Arizona adjusted gross income		,	Ţ						
4 Portion of income on line 2 included in the other state's or country's equivalent of Arizona adjusted gross income									
the other state's or country's equivalent of Arizona adjusted gross income				\$		\$			
of Arizona adjusted gross income									
5 Income subject to tax by both Arizona and the other state or country.  Enter the smaller of the amount entered on line 3 or line 4				<b>*</b>		•			
Arizona and the other state or country.  Enter the smaller of the amount entered on line 3 or line 4			ie4 🗦	\$		<b>\$</b>			
Enter the smaller of the amount entered on line 3 or line 4		-	aatm.						
entered on line 3 or line 4			•						
6 Total income subject to tax in both Arizona and the other state or country. Add line 5, columns (a), (b), and (c)				¢		¢			
(a), (b), and (c)		entered on line 3 of line 4		Φ		Ψ			
Part II Computation of Other State or Country Tax Credit (Read specific line instructions for Part II before completing this part.)  7 Arizona tax liability less any credits (except other state tax credit)	6				•	Φ.	000		
(Read specific line instructions for Part II before completing this part.)  7 Arizona tax liability less any credits (except other state tax credit)		(a), (b), and (c)			<u>6</u>	Φ			
7 Arizona tax liability less any credits (except other state tax credit)	Part II	Computation of Other	State or Country Tax Cred	dit					
8 Amount from Part I, line 6		(Read specific line instruction	s for Part II before completing this	is part.)					
9 00 10 Divide the amount on line 8 by the amount on line 9 (cannot be greater than one) 10 11 Multiply the amount on line 7 by the decimal on line 10 11 00 11 Income tax paid to: Name of other state or country (see instructions) 12 00 13 Amount from Part I, line 6 13 00 14 Entire income upon which other state's or country's income tax is imposed. See instructions page 5 14 00 15 Divide the amount on line 13 by the amount on line 14 (cannot be greater than one) 15 16 00 17 Allowable credit for taxes paid to the above named other state or country: Enter the smaller of	7	Arizona tax liability less any c	redits (except other state tax cred	dit)		7	00		
10 Divide the amount on line 8 by the amount on line 9 (cannot be greater than one)  11 Multiply the amount on line 7 by the decimal on line 10	8	Amount from Part I, line 6				8	00		
11 Multiply the amount on line 7 by the decimal on line 10	9	Entire income upon which Ariz	zona tax is imposed. See instruc	tions		9	00		
12 Income tax paid to: Name of other state or country (see instructions)	10	Divide the amount on line 8 by	y the amount on line 9 (cannot be	e greater than one)		10 .			
13 Amount from Part I, line 6	11	Multiply the amount on line 7	by the decimal on line 10			11	00		
14 Entire income upon which other state's or country's income tax is imposed. See instructions page 5	12	Income tax paid to: Name of	other state or country (see instru	ctions)			00		
page 5						13	00		
15 Divide the amount on line 13 by the amount on line 14 (cannot be greater than one)	14	·	•	•					
16 Multiply the amount on line 12 by the decimal on line 15		, ,					00		
17 Allowable credit for taxes paid to the above named other state or country: Enter the smaller of			-	-			1 1 1 00		
						16	00		
	17					17	oc		

Your Name (as shown on page 1)	Your Social Security No.

### **Schedule of Income Allocation**

Complete this schedule only if you are an Arizona resident who is also considered to be a resident of another state under the laws of that other state (dual resident); otherwise skip this schedule. See pages 2 and 8 of the instructions.

		(a)		(b)		(c) Amount entered in column (a)		(d) Amount entered in column (c) that	
		Amount reported on your 2010 federal return.		Amount entered in column (a) reported on your 2010 Form 140.		reported on your 2010 return filed to your statutory state of residence.		would be sourced to your statutory state of residence as income of nonresident of that sta	of a
1	Wages, salaries, tips, etc	\$	00	\$	00	\$	00	\$	00
2	Interest	\$	00	\$	00	\$	00	\$	00
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7	Other income reported on your federal return	\$	00	\$	00	\$	00	\$	00
8	Total Income: Add lines 1 through 7 Other federal adjustments: List on	\$	00	\$	00	\$	00	\$	00
9a	lines 9a through 9c:	\$	00	\$	00	\$	00	\$	00
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9с		\$	00	\$	00	\$	00	\$	00
9d	Total adjustments: Add lines 9a through 9c for each column	\$	00	\$	00	\$	00	\$	00
10	Adjusted Gross Income: Subtract line 9d from line 8 for each column	\$	00	\$	00	\$	00	\$	00