## Credit for Taxes Paid to Another State or Country For Forms 140-SBI, 140NR-SBI, 140PY-SBI and 140X-SBI

## Include with your return. A separate form must be filed for each state or country for which a credit is claimed.

For the calendar year 2024 or fiscal year beginning [M, M, D, D, 2, 0, 2, 4] and ending [M, M, D, D, Y, Y, Y, Y].

Your Name as shown on Form 140-SBI, 140NR-SBI, 140PY-SBI, or 140X-SBI	Your Social Security Number
Spouse's Name as shown on Form 140-SBI, 140NR-SBI, 140PY-SBI, or 140X-SBI (if joint return)	Spouse's Social Security Number

## Part 1 Computation of Income Subject to Tax by Both Arizona and the Other State or Country During 2024

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

**B.** Other Country: If claiming a credit for taxes paid to another country, enter the country name If claiming a credit for taxes paid to more than one country, see instructions.

		(a)		(b)		(c)	
1	Description of income						
	item(s) from Arizona small						
	business income tax						
	return. List each item						
	separately.						
2	Amount of income from item lis	(a)		(b)			_(c)
2	on line 1 reportable to both Ariz						
	and the other state or country.		00	\$	00	\$	00
	and the other state of country.	<b>Z</b> Ø	00	Φ		Φ	
3	Portion of income on line 2						
	included in Arizona small busi	ness					
	adjusted gross income.	3 \$	00	\$	00	\$	00
4	Portion of income on line 2						
	included in the other state or						
	country's equivalent of Arizona	a 🛛					
	small business adjusted gross						
	income	4 \$	00	\$	00	\$	00
5	Small business income subject	t to					
	tax by both Arizona and the ot						
	state or country. Enter the sma						
	of the amount entered on line						
-	line 4		00	\$	00	\$	00
6	Total small business income s	•			-		
	Add line 5, columns (a), (b), ar	nd (c). Include total fro	om additional s	Chedules. If less the	nan zero, enter "0"	. 6\$	00
Part 2	Computation of Other S	tate or Country Ta	x Credit /	ines 10 and 15:	Enter decimal amo	ount to four n	lacas (y yyyy)
i art 2	(Read specific line instructions						
7	Àrizona tax liability less any cr			,	lit)	. 7	00
8	Amount from Part 1, line 6		•				00
9	Entire income upon which Ariz	ona small business in	come tax is im	posed. See inst	ructions	. 9	00
10	Divide the amount on line 8 by	the amount on line 9	(cannot be gre	eater than 1.000	D)	. 10   .	
11							00
12							00
13							00
14	Entire income upon which othe	-		-			00
15	Divide the amount on line 13 b						
16	Multiply the amount on line 12	-				. 16	00
17	Allowable credit for taxes paid	to the above named of	other state or c	ountry: It claimi	ng a credit from		

more than one state or country, see instructions. Enter the smaller of line 11 or line 16 on line 17. Also, enter this amount on *Arizona Form 301-SBI*, *Part 1*, *line 2*, *column (a)*.

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## 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 5 of the instructions.

		(a) (b) Amount from 2024 federal return that meets the definition of Arizona small business gross income. (b) Amount entered in column (a) reported on your 2024 Small Business tax return.		(c) Amount entered in column (a) reported on your 2024 return filed to your statutory state of residence.		(d) Amount entered in column (c) that would be sourced to your statutory state of residence as income of a nonresident of that state.		
1	Interest & Ordinary Dividends from							
	Federal Schedule B	\$	00	\$ 00	\$	00	\$	00
2	Business income or (loss) from							
	Federal Schedule C.	\$	00	\$ 00	\$	00	\$	00
3	Portion of Schedule D gains (or							
	losses) included in the definition of							
	Arizona small business gross							
	income. See instructions	\$	00	\$ 00	\$	00	\$	00
4	Rents, royalties, partnerships,							
	estates, trusts, small business							
	corporations and residual interest in							
	REMICS from Federal Schedule E	\$	00	\$ 00	\$	00	\$	00
5	Profit or Loss from Farmining from							
	Federal Schedule F.	\$	00	\$ 00	\$	00	\$	00
6	Sales of Business Property from							
	Federal Schedule 4797 that are not							
	included in Schedule D.	\$	00	\$ 00	\$	00	\$	00
7	Total Arizona Small Business Gross							
	Income: Add lines 1 through 6	\$	00	\$ 00	\$	00	\$	00