Arizona Form 309	Credit for Taxes Paid to Another State or Country	2019

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 2019 or fiscal year beginning ⌊M,M⌋D,D⌋2,0,1,9⌋ and ending ⌊M,M⌋D,D⌋Y,Y,Y,Y⌋ .

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (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 2019

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 ⌊_____⌋

	(a)	(b)	(c)
1 Description of income item(s). List each income item separately.			

		(a)	(b)	(c)
2	Amount of income from item listed on line 1 reportable to both Arizona and the other state or country.......	$ 00	$ 00	$ 00
3	Portion of income on line 2 included in Arizona adjusted gross income	$ 00	$ 00	$ 00
4	Portion of income on line 2 included in the other state or country's equivalent of Arizona adjusted gross income..................	$ 00	$ 00	$ 00
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	$ 00	$ 00	$ 00
6	Total income subject to tax in both Arizona and the other state or country. Add line 5, columns (a), (b), and (c). Include total from additional schedules. If less than zero, enter "0". See instructions.	6 $ 00		

Part 2 Computation of Other State or Country Tax Credit

(Read specific line instructions for Part 2 before completing this part.)

7 Arizona tax liability less any credits (except other state tax credit)	7	00
8 Amount from Part 1, line 6..	8	00
9 Entire income upon which Arizona tax is imposed. See instructions...	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
12 Income tax paid to: Name of other state or country. See Instructions. **12a** ⌊_____⌋	12b	00
13 Amount from Part 1, line 6..	13	00
14 Entire income upon which other state or country's income tax is imposed. See instructions..............	14	00
15 Divide the amount on line 13 by the amount on line 14 (cannot be greater than one).........................	15	
16 Multiply the amount on line 12 by the decimal on line 15	16	00
17 Allowable credit for taxes paid to the above named other state or country: If claiming a credit from more than one state or country, see instructions. Enter the smaller of line 11 or line 16, and on *Arizona Form 301, Part 1, line 4, column (a)*..	17	00

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 9 of the instructions.

		(a) Amount reported on your 2019 federal return	(b) Amount entered in column (a) reported on your 2019 Form 140	(c) Amount entered in column (a) reported on your 2019 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	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
6	Rents, royalties, partnerships, estates, 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 .	$ 00	$ 00	$ 00	$ 00
9	Other federal adjustments: List on lines 9a through 9c:				
9a		$ 00	$ 00	$ 00	$ 00
9b		$ 00	$ 00	$ 00	$ 00
9c		$ 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