ARIZONA FORM
309-D

Credit for Taxes Paid to Another State for Arizona Residents Who Are Also Considered to Be a Statutory Resident of Another State

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 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: *Enter the two-letter abbreviation* for the state for which you are claiming a credit. *See page 5 of the instructions* for a list of state abbreviations .... |__|__|

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 computed as if a nonresident of that other state..	**3**	
4	Arizona adjusted gross income..	**4**	
5	Exemptions for age 65 or over, blind, dependents or qualifying parents or 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 amount* of personal exemption claimed on Arizona Form 140, page 1, line 18 plus the amount entered on Form 309-D, 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 Income Sourced to the Other State Taxable to Arizona: *Subtract* line 11 from line 3............................	**12**	
13	Other state equivalent of Arizona adjusted gross income..	**13**	
14	Other state equivalent of Arizona exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors	**14**	
15	*Add* line 13 to line 14	**15**	
16	*Divide* the amount on line 3 by the amount on line 15. Carry the result to four (4) decimal places	**16**	
17	Itemized deductions or standard deduction claimed on the return filed with the other state for the taxable year	**17**	
18	*Enter* the other state's equivalent of the Arizona personal exemption claimed on the return filed with the other state for the taxable year plus the amount entered on Form 309-D, line 14	**18**	
19	*Add* lines 17 and 18...	**19**	
20	*Multiply* the amount on line 19 by the decimal on line 16...	**20**	
21	Portion of Income Sourced to the Other State Taxable to the Other State: *Subtract* line 20 from line 3................	**21**	
22	Arizona taxable income	**22**	
23	Portion of Income Sourced to the Other State Taxable by Both Arizona and the Other State: *Enter the smaller* of line 12 or line 21..	**23**	
24	Other state taxable income	**24**	
25	*Divide* the amount on line 23 by the amount on line 24. Carry the result to four (4) decimal places	**25**	
26	Tax paid to the other state. *See instructions*...	**26**	
27	Tax Paid to the Other State on Income Sourced to the Other State That is Taxable by Both Arizona and the Other State: *Multiply* the amount on line 26 by the decimal on line 25	**27**	
28	*Divide* the amount on line 23 by the amount line 22. Carry the result to four (4) decimal places............................	**28**	
29	Arizona tax liability less any credits (except other state tax credit)..	**29**	
30	*Multiply* the amount on line 29 by the decimal on line 28..	**30**	
31	**Credit:** *Enter the smaller* of line 27 or line 30..	**31**	

Schedule of Income Allocation

		(a) Amount reported on your 2007 federal return.	(b) Amount entered in column (a) reported on your 2007 Form 140.	(c) Amount entered in column (a) reported on your 2007 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
	Other federal adjustments: *List on lines 9a through 9c:*				
9a		$ 00	$ 00	$ 00	$ 00
9b		$ 00	$ 00	$ 00	$ 00
9c		$ 00	$ 00	$ 00	$ 00
10	Adjusted Gross Income: *Subtract the sum of amounts entered on lines 9a through 9c from line 8*	$ 00	$ 00	$ 00	$ 00

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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: *Enter the two-letter abbreviation* for the state for which you are claiming a credit. *See page 5 of the instructions* for a list of state abbreviations .... |__|__|

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 computed as if a nonresident of that other state..	**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 amount* of personal exemption claimed on Arizona Form 140, page 1, line 18 plus the amount entered on Form 309-D, 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 Income Sourced to the Other State Taxable to Arizona: *Subtract* line 11 from line 3............................	**12** 00
13	Other state equivalent of Arizona adjusted gross income...	**13** 00
14	Other state equivalent of Arizona exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors	**14** 00
15	*Add* line 13 to line 14	**15** 00
16	*Divide* the amount on line 3 by the amount on line 15. Carry the result to four (4) decimal places	**16** • |__|__|__|__|
17	Itemized deductions or standard deduction claimed on the return filed with the other state for the taxable year	**17** 00
18	*Enter* the other state's equivalent of the Arizona personal exemption claimed on the return filed with the other state for the taxable year plus the amount entered on Form 309-D, line 14	**18** 00
19	*Add* lines 17 and 18...	**19** 00
20	*Multiply* the amount on line 19 by the decimal on line 16..	**20** 00
21	Portion of Income Sourced to the Other State Taxable to the Other State: *Subtract* line 20 from line 3................	**21** 00
22	Arizona taxable income	**22** 00
23	Portion of Income Sourced to the Other State Taxable by Both Arizona and the Other State: *Enter the smaller* of line 12 or line 21..	**23** 00
24	Other state taxable income	**24** 00
25	*Divide* the amount on line 23 by the amount on line 24. Carry the result to four (4) decimal places	**25** • |__|__|__|__|
26	Tax paid to the other state. *See instructions*...	**26** 00
27	Tax Paid to the Other State on Income Sourced to the Other State That is Taxable by Both Arizona and the Other State: *Multiply* the amount on line 26 by the decimal on line 25	**27** 00
28	*Divide* the amount on line 23 by the amount line 22. Carry the result to four (4) decimal places.........................	**28** • |__|__|__|__|
29	Arizona tax liability less any credits (except other state tax credit)...	**29** 00
30	*Multiply* the amount on line 29 by the decimal on line 28...	**30** 00
31	**Credit:** *Enter the smaller* of line 27 or line 30..	**31** 00

Schedule of Income Allocation

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7	Other income reported on your federal return	$ 00	$ 00	$ 00	$ 00
8	Total Income: *Add lines 1 through 7*....	$ 00	$ 00	$ 00	$ 00
	Other federal adjustments: *List on lines 9a through 9c:*				
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9b		$ 00	$ 00	$ 00	$ 00
9c		$ 00	$ 00	$ 00	$ 00
10	Adjusted Gross Income: *Subtract the sum of amounts entered on lines 9a through 9c from line 8*	$ 00	$ 00	$ 00	$ 00