

**ARIZONA FORM  
309-NR**

**Nonresident 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 140NR OR 140X	YOUR SOCIAL SECURITY NO.
SPOUSE'S NAME AS SHOWN ON FORM 140NR 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 4 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 Other state or country equivalent of Arizona adjusted gross income .....	4		
5 Other state or country equivalent of Arizona 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 return filed with the other state or country for the taxable year .....	8		
9 Enter the sum of the other state equivalent of Arizona personal exemption claimed on the return filed with the other state or country for the taxable year plus the amount entered on Form 309-NR, 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 Arizona Source Income Taxable to the Other State or Country: Subtract line 11 from line 3.....	12		
13 Arizona taxable income .....	13		
14 Arizona Source Income Taxable by Both Arizona and the Other State or Country: Enter the smaller of the amount entered on line 12 or line 13 .....	14		
15 Other state or country 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 Tax paid to the other state or country. See instructions.....	17		
18 Tax Paid to the Other State or Country on Income Subject to Tax in Both Arizona and the Other State or Country: Multiply the amount on line 17 by the decimal on line 16.....	18		
19 Divide the amount on line 14 by the amount on line 13. Carry the result to four (4) decimal places .....	19		
20 Arizona tax liability less any credits (except other state tax credit).....	20		
21 Multiply the amount on line 20 by the decimal on line 19.....	21		
22 Credit: Enter the smaller of line 18 or line 21 .....	22		

**ARIZONA FORM  
309-NR**

**Nonresident 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 140NR OR 140X	YOUR SOCIAL SECURITY NO.
SPOUSE'S NAME AS SHOWN ON FORM 140NR 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 4 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 _____	<b>1a</b>	00
1b _____	<b>1b</b>	00
1c _____	<b>1c</b>	00
1d _____	<b>1d</b>	00
2 Add lines 1a through 1d .....	<b>2</b>	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 .....	<b>3</b>	00
4 Other state or country equivalent of Arizona adjusted gross income .....	<b>4</b>	00
5 Other state or country equivalent of Arizona exemptions for age 65 or over, blind, dependents or qualifying parents or ancestors .....	<b>5</b>	00
6 Add line 4 to line 5 .....	<b>6</b>	00
7 Divide the amount on line 3 by the amount on line 6. Carry the result to four (4) decimal places.....	<b>7</b>	.
8 Itemized deductions or standard deduction claimed on the return filed with the other state or country for the taxable year .....	<b>8</b>	00
9 Enter the sum of the other state equivalent of Arizona personal exemption claimed on the return filed with the other state or country for the taxable year plus the amount entered on Form 309-NR, line 5.....	<b>9</b>	00
10 Add lines 8 and 9 .....	<b>10</b>	00
11 Multiply the amount on line 10 by the decimal on line 7.....	<b>11</b>	00
12 Portion of Arizona Source Income Taxable to the Other State or Country: Subtract line 11 from line 3.....	<b>12</b>	00
13 Arizona taxable income .....	<b>13</b>	00
14 Arizona Source Income Taxable by Both Arizona and the Other State or Country: Enter the smaller of the amount entered on line 12 or line 13 .....	<b>14</b>	00
15 Other state or country taxable income .....	<b>15</b>	00
16 Divide the amount on line 14 by the amount on line 15. Carry the result to four (4) decimal places .....	<b>16</b>	.
17 Tax paid to the other state or country. See instructions.....	<b>17</b>	00
18 Tax Paid to the Other State or Country on Income Subject to Tax in Both Arizona and the Other State or Country: Multiply the amount on line 17 by the decimal on line 16.....	<b>18</b>	00
19 Divide the amount on line 14 by the amount on line 13. Carry the result to four (4) decimal places .....	<b>19</b>	.
20 Arizona tax liability less any credits (except other state tax credit).....	<b>20</b>	00
21 Multiply the amount on line 20 by the decimal on line 19.....	<b>21</b>	00
22 <b>Credit:</b> Enter the smaller of line 18 or line 21 .....	<b>22</b>	00