

2025 Other State Tax Credit

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Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return	SSN, ITIN, or FEIN
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Part I Double-Taxed Income (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
1 Total double-taxed income	<input type="radio"/> _____	<input type="radio"/> _____

Part II Figure Your Other State Tax Credit (Read specific line instructions for Part II before completing.)

2 California tax liability. See instructions	<input type="radio"/> 2	_____	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input type="radio"/> 3	_____	00
4 California adjusted gross income. See instructions	<input type="radio"/> 4	_____	00
5 Divide line 3 by line 4. Do not enter more than 1.0000.	<input type="radio"/> 5	_____	_____
6 Multiply line 2 by line 5.	<input type="radio"/> 6	_____	00
7 Income tax liability paid to other state (use state's abbreviation) <input type="radio"/> _____ See instructions	<input type="radio"/> 7	_____	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input type="radio"/> 8	_____	00
9 Adjusted gross income taxable by other state. See instructions.	<input type="radio"/> 9	_____	00
10 Divide line 8 by line 9. Do not enter more than 1.0000.	<input type="radio"/> 10	_____	_____
11 Multiply line 7 by line 10.	<input type="radio"/> 11	_____	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code 187 . See instructions	<input type="radio"/> 12	_____	00