

**2025 Other State Tax Credit****S**

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

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

**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"/> _____                    |
| <b>1</b> 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.)

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