



Disallowed States – Credit for Tax Paid to Another State

This Job Aid lists the states that customers are not allowed to claim for Credit for Tax Paid to Another State.

This Job Aid is used for credits filed on Schedule OSC or Schedule ADJ with Form 760 and for credits filed on Schedule NPY with Form 760PY.

The credit is disallowed for the following states:

- Arizona
- Oregon
- California
- District of Columbia

The credit is also disallowed for the following states since they do not have an individual income tax:

- Alaska
- Florida
- Nevada
- New Hampshire
- South Dakota
- Tennessee
- Texas
- Washington
- Wyoming