



States that allow Foreign Tax Credits

State	Tax Credit	Source
Alabama	Y	www.ador.state.al.us
Alaska	N	dor.alaska.gov
Arizona	Y	www.azdor.gov
Arkansas	N	www.dfa.arkansas.gov
California	N	www.ftb.ca.gov
Colorado	N	www.colorado.gov
Connecticut	N	www.ct.gov
Delaware	Y	revenue.delaware.gov
Florida	N	dor.myflorida.com
Georgia	N	etax.dor.ga.gov
Hawaii	Y	www.state.hi.us
Idaho	Y	www.tax.idaho.gov
Illinois	N	www.revenue.state.il.us
Indiana	Y	www.in.gov
Iowa	Y	www.iowa.gov
Kansas	Y	www.ksrevenue.org
Kentucky	N	http://revenue.ky.gov
Louisiana *	Y	rev.louisiana.gov
Maine*	Y	www.maine.gov
Maryland	N	www.dat.state.md.us
Massachusetts	N	www.mass.gov
Michigan*	Y	www.michigan.gov
Minnesota	Y	www.revenue.state.mn.us
Mississippi	N	www.dor.ms.gov
Missouri	N	www.dor.mo.gov
Montana*	Y	http://revenue.mt.gov
Nebraska	N	www.revenue.ne.gov
Nevada	N	tax.state.nv.us
New Hampshire	N	www.revenue.nh.gov
New Jersey	N	www.state.nj.us
New Mexico	N	www.tax.newmexico.gov
New York	Y	www.tax.ny.gov
North Carolina	Y	www.dor.state.nc.us
North Dakota	N	www.nd.gov
Ohio	N	http://tax.ohio.gov
Oklahoma	N	www.tax.ok.gov
Oregon	Y	www.oregon.gov
Pennsylvania	N	www.portal.state.pa.us
Rhode Island	N	www.tax.ri.gov
South Carolina	N	www.sctax.org
South Dakota	N	www.state.sd.us
Tennessee	N	www.state.tn.us
Texas	N	www.window.state.tx.us
Utah	N	http://tax.utah.gov
Vermont	Y	www.state.vt.us
Virginia*	Y	www.tax.virginia.gov
Washington	N	http://dor.wa.gov
West Virginia	N	www.wva.state.wv.us
Wisconsin	N	www.revenue.wi.gov
Wyoming	N	http://revenue.wyo.gov

*Foreign tax credits may be available if applicable situations exist.

Information provided is believed to be correct as of 11/15/2013. Consult your professional tax preparer for state rules and regulations.

For additional information, please call 602-956-4661.