

Utah State Tax Commission  
**Live Organ Donation Expenses Credit**

**Do not send this form with the return. Keep this form and all related documents with your records.**

Taxpayer's name	Social security number
Name of donor, if not the same as taxpayer above	Social security number

Utah law allows a nonrefundable credit against individual income tax for certain qualified expenses incurred during the taxable year by a living individual who donates one or more of their qualified organs. Use this form to calculate the allowable credit and to carry forward unused credit for five years.

**Qualified "live organ" donation expenses**

1. Travel .....	1	
2. Lodging .....	2	
3. A lost wage .....	3	
4. Total qualified expenses (add lines 1 through 3) .....	4	

**Credit Calculation**

5. Maximum credit .....	5	\$10,000
6. Lesser of line 4 or line 5 .....	6	
7. Tax after other nonrefundable credits from TC-40 .....	7	
8. Credit (lesser of line 6 or line 7) .....	8	

	Column A	Column B	Column C
<b>Carryover of Excess Credit (if any)</b>	Carryover year	Credit claimed in carryover year	Previous year Column C less current year Column B
9. Carryover from original year (subtract line 8 from line 6) .....	9		
10. First carryover year .....	10		
11. Second carryover year .....	11		
12. Third carryover year .....	12		
13. Fourth carryover year .....	13		
14. Fifth carryover year .....	14		No further carryover

**Instructions**

Utah code §59-10-1015 authorizes a nonrefundable credit against individual income tax for qualified expenses incurred by a living individual who donates one or more of their qualified organs to another individual.

**Definitions**

"Human organ" means human bone marrow or any part of a human intestine, kidney, liver, lung, or pancreas.

"Live organ donation expenses" means:

1. The total unreimbursed expenses incurred by the taxpayer,
2. Directly related to a live organ donation by the taxpayer, spouse (if a joint return), or any dependent claimed on the return, and
3. For travel, lodging and/or a lost wage related to the live organ donation.

**Credit Calculation**

This credit is equal to the lesser of the qualified live organ donation expenses or \$10,000. Any credit in excess of the current tax liability may be carried forward for five taxable years and applied against future income tax liabilities.

**Claiming the Credit**

The credit is claimed on your Utah individual return on TC-40A, Part 4, using code 19.