

40401

9998

Utah State Tax Commission
Utah Individual Income Tax Return
 All State Income Tax Dollars Fund Education

2014
TC-40

• Amended Return - enter code: _____ (code 1 - 5 from instructions)

Your Social Security No.	Your first name	Your last name		If deceased, complete page 3, Part 1
Spouse's Soc. Sec. No.	Spouse's first name	Spouse's last name		
Address		Telephone number		
City	State	ZIP+4	Foreign country (if not U.S.)	

1 Filing Status - enter code 1 = Single • 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er) <small>If using code 2 or 3, enter spouse's name and SSN above</small>	• 2 Exemptions - enter number a _____ Yourself* b _____ Spouse* c _____ Dependents* d _____ Dependents with a disability e _____ Total exemptions (add a through d) <small>* from federal return</small>	3 Election Campaign Fund - enter code Does not increase your tax or reduce your refund C = Constitution D = Democratic Yourself Spouse M = Independent American • • L = Libertarian R = Republican N = No contribution
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4 Federal adjusted gross income from federal return	• 4	_____	.00
5 Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	_____	.00
6 Total income - add line 4 and line 5	6	_____	.00
7 State tax refund included on federal form 1040, line 10, if any	• 7	_____	.00
8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	_____	.00
9 Utah taxable income (loss) - subtract the sum of lines 7 and 8 from line 6	• 9	_____	.00
10 Utah tax - multiply line 9 by 5% (.05) (not less than zero)	• 10	_____	.00
11 Exemption amount - multiply line 2e by \$2,963 (if line 4 over \$152,525, see instr.)	• 11	_____	.00
12 Federal standard or itemized deductions	• 12	_____	.00
13 Add line 11 and line 12	13	_____	.00
14 State income tax deducted on federal Schedule A, line 5, if any	• 14	_____	.00
15 Subtract line 14 from line 13	15	_____	.00
16 Initial credit before phase-out - multiply line 15 by 6% (.06)	• 16	_____	.00
17 Enter: \$13,590 (if single or married filing separately); \$20,385 (if head of household); or \$27,180 (if married filing jointly or qualifying widower)	• 17	_____	.00
18 Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	_____	.00
19 Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	_____	.00
20 Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	_____	.00
21 If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	_____	
22 Utah income tax - subtract line 20 from line 10 (not less than zero)	• 22	_____	.00

**Electronic filing
is quick, easy and
free, and will
speed up your refund.**

**To learn more,
go to
taxexpress.utah.gov**

40402

Utah Individual Income Tax Return (continued)

TC-40

2014

Pg. 2

SSN

Last name

23

Enter tax from TC-40, page 1, line 22

23

.00

24

Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)

• 24

.00

25

Full-year resident, subtract line 24 from line 23 (not less than zero)

• 25

.00

Non or Part-year resident, enter the tax from TC-40B, line 38

26

Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)

• 26

.00

27

Subtract line 26 from line 25 (not less than zero)

27

.00

28

Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)

• 28

.00

29

AMENDED RETURN ONLY - previous refund

• 29

.00

30

Recapture of low-income housing credit

• 30

.00

31

Utah use tax

• 31

.00

32

Total tax, use tax and additions to tax (add lines 27 through 31)

32

.00

33

Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)

• 33

.00

34

Credit for Utah income taxes prepaid from TC-546 and 2013 refund applied to 2014

• 34

.00

35

Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2)

• 35

.00

36

Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2)

• 36

.00

37

AMENDED RETURN ONLY - previous payments

• 37

.00

38

Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)

• 38

.00

39

Total withholding and refundable credits - add lines 33 through 38

39

.00

40

TAX DUE - subtract line 39 from line 32 (not less than zero)

• 40

.00

41

Penalty and interest (see instructions)

41

.00

42

TOTAL DUE - PAY THIS AMOUNT - add line 40 and line 41

• 42

.00

43

REFUND - subtract line 32 from line 39 (not less than zero)

• 43

.00

44

Amount of refund on line 43 to be applied to your 2015 taxes

• 44

.00

45

DIRECT DEPOSIT YOUR REFUND - provide account information (see instructions for foreign accounts)

checking

savings

• Routing number

• Account number

Account type: •

•

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

SIGN

Your signature

Date

Spouse's signature (if filing jointly)

Date

HERE

Third Party Designee	Name of designee (if any) you authorize to discuss this return	Designee's telephone number	Designee PTIN
			•
Paid	Preparer's signature	Date	Preparer's PTIN
			•
Preparer's Section	Firm's name and address		Preparer's EIN
			•

Attach TC-40 page 3 if you are filing for a deceased taxpayer, filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, requesting a direct deposit to be sent to your Utah Educational Savings Plan, requesting a direct deposit to be sent to a foreign account, or are no longer entitled to a homeowner's exemption.

Part 1 - Deceased Taxpayer Information

If the taxpayer shown on page 1 is deceased, enter the date of death here:

• / /
mm/dd/yy

If the spouse shown on page 1 is deceased, enter the date of death here:

• / /
mm/dd/yy

If you are claiming a refund for a deceased taxpayer and are not the surviving spouse, enter "X":

• _____

You must complete and attach form TC-131 to the return.

Part 2 - Fiscal Year Filer

If filing a fiscal year return (a year other than January 1 through December 31), enter the fiscal year end (mm/yy)

• /
mm/yy

See incometax.utah.gov/topics/fiscal-year-filing.

Part 3 - Federal Form 8886 filed

If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, enter "X":

• _____

Get form and instructions at irs.gov.

Part 4 - Voluntary Contributions (write the code and amount of each voluntary contribution)

See explanation of each contribution at incometax.utah.gov/contributions and/or the TC-40 instructions

	Code	Amount	Sch Dist Code
02 Pamela Atkinson Homeless Account			
03 Kurt Oscarson Children's Organ Transplant Account			
05 School District and Nonprofit School District Foundation - enter school district code	• _____	_____ .00	_____
See codes at incometax.utah.gov/contributions/school-district-contributions			
09 Cat and Dog Community Spay and Neuter Program	• _____	_____ .00	_____
11 Canine Body Armor Account			
12 Invest More for Education Account	• _____	_____ .00	_____
13 Youth Development Organization Account			
14 Youth Character Organization Account	• _____	_____ .00	_____
Total voluntary contributions (enter the total here and on TC-40, page 2, line 28)		_____ .00	

Part 5 - Utah Educational Savings Plan - Refund Application

To deposit your total refund into your Utah Educational Savings Plan (UESP) account(s), enter "X":

• _____

Partial refunds are not allowed. UESP will divide your refund equally between all your accounts. If you do not have an account, UESP will send you an Account Agreement to open an account. If you fail to return the agreement within the time frame UESP designates, your refund will be returned to you by UESP without interest or earnings.

See uesp.org, or call 801-321-7188 or 1-800-418-2551.

Part 6 - Direct Deposit to Foreign Account

If you choose to direct deposit your refund to an account outside the United States and its territories, enter "X":

• _____

The Tax Commission cannot transfer a refund to an account outside the United States and its territories.

By checking this box, your refund will not be direct deposited but will be sent to you by check.

Part 7 - Property Owner's Residential Exemption Termination Declaration

If you are a Utah residential property owner and declare you no longer qualify to receive a residential exemption authorized under UC §59-2-103 for your primary residence, enter "X" and enter the county code where the residence is located (see instructions for county codes and additional information).

• _____ Enter "X"
• _____ Enter code

Mail
RETURNS WITH
PAYMENTS to:  Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0266

Mail
ALL OTHER
RETURNS to:  Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0260

Submit page ONLY if data entered.
Attach completed schedule to your Utah Income Tax return.