

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.)	

<b>1 Filing Status - enter code</b> 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>	<b>• 2 Exemptions - enter number</b> a _____ Yourself* b _____ Spouse* c _____ Dependents* d _____ Dependents with a disability e _____ Total exemptions (add a through d) <small>* from federal return</small>	<b>3 Election Campaign Fund - enter code</b> <small>Does not increase your tax or reduce your refund</small> <b>C</b> = Constitution <b>D</b> = Democratic      Yourself      Spouse <b>M</b> = Independent American      • _____      • _____ <b>L</b> = Libertarian <b>R</b> = Republican <b>N</b> = 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 <b>Utah taxable income (loss)</b> - subtract the sum of lines 7 and 8 from line 6	• 9	_____	.00
10 <b>Utah tax</b> - 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: <b>\$13,590</b> (if single or married filing separately); <b>\$20,385</b> (if head of household); or <b>\$27,180</b> (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 <b>Utah income tax</b> - 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](http://taxexpress.utah.gov)**

**Utah Individual Income Tax Return (continued)**

**TC-40  
2014**

**40402**

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) Non or Part-year resident, enter the tax from TC-40B, line 38	• 25	_____	.00
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	<b>Total tax, use tax and additions to tax</b> (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	<b>TAX DUE</b> - subtract line 39 from line 32 (not less than zero)	• 40	_____	.00
41	Penalty and interest (see instructions)	41	_____	.00
42	<b>TOTAL DUE - PAY THIS AMOUNT</b> - add line 40 and line 41	• 42	_____	.00
43	<b>REFUND</b> - 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	<b>DIRECT DEPOSIT YOUR REFUND</b> - provide account information (see instructions for foreign accounts)			
	• Routing number _____ • Account number _____			
			Account type: • <u>    </u> • <u>    </u>	

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 Section	Preparer's signature		Date	Preparer's telephone number
	Firm's name and address			Preparer's PTIN • _____
				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.



**Income Tax Supplemental Schedule**

**TC-40A  
2014**

40404

SSN \_\_\_\_\_

Last name \_\_\_\_\_

<b>Part 1 - Additions to Income</b> (write the code and amount of each addition to income)		<b>Code</b>	<b>Amount</b>
<b>Code</b>	<b>Code</b>	• _____	_____ .00
51 Lump sum distributions	57 Municipal bond interest	• _____	_____ .00
53 Medical Savings Account (MSA) addback*	60 Untaxed income of a resident trust	• _____	_____ .00
54 Utah Educational Savings Plan (UESP) addback*	61 Untaxed income of a nonresident trust	• _____	_____ .00
56 Child's income excluded from parent's return	69 Equitable adjustments	• _____	_____ .00
* to the extent previously deducted or credited on Utah return			
		• _____	_____ .00
		• _____	_____ .00
Total additions to income (add all additions to income and enter total here and on TC-40, line 5)			_____ .00

<b>Part 2 - Subtractions from Income</b> (write the code and amount of each subtraction from income)		<b>Code</b>	<b>Amount</b>
<b>Code</b>	<b>Code</b>	• _____	_____ .00
71 Interest from U.S. Government Obligations	78 Railroad retirement income	• _____	_____ .00
77 Native American Income: <b>Tribe</b>	79 Equitable adjustments	• _____	_____ .00
<b>Enrollment Number</b> <b>Code</b>	82 Nonresident active duty military pay	• _____	_____ .00
Yours • _____	85 State tax refund distributed to beneficiary	• _____	_____ .00
Spouse's • _____	88 Nonresident military spouse income	• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00
Total subtractions from income (add all subtractions from income and enter total here and on TC-40, line 8)			_____ .00

<b>Part 3 - Apportionable Nonrefundable Credits</b> (write the code and amount of each credit)		<b>Code</b>	<b>Amount</b>
<b>Code</b>	<b>Code</b>	• _____	_____ .00
04 Capital gain transactions credit	22 Medical Care Savings Account (MSA) credit	• _____	_____ .00
18 Retirement tax credit (attach TC-40C)	23 Health benefit plan credit	• _____	_____ .00
20 Utah Educational Savings Plan (UESP) credit	24 Qualifying solar project credit	• _____	_____ .00
	26 Gold and silver coin sale credit	• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00
Total apportionable nonrefundable credits (add all Part 3 credits and enter total here and on TC-40, line 24)			_____ .00

<b>Part 4 - Nonapportionable Nonrefundable Credits</b> (write the code and amount of each credit)		<b>Code</b>	<b>Amount</b>
<b>Code</b>	<b>Code</b>	• _____	_____ .00
01 At-home parent credit	12 Research activities credit	• _____	_____ .00
02 Qualified sheltered workshop credit - name: _____	13 Carryover of mach./equip. research credit	• _____	_____ .00
	17 Tax paid to another state (attach TC-40S)	• _____	_____ .00
05 Clean fuel vehicle credit	19 Live organ donation expenses credit	• _____	_____ .00
06 Historic preservation credit	21 Renewable residential energy systems credit	• _____	_____ .00
07 Enterprise zone credit	25 Combat related death credit	• _____	_____ .00
08 Low-income housing credit	27 Veteran employment tax credit	• _____	_____ .00
10 Recycling market dev. zone credit		• _____	_____ .00
Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26)			_____ .00

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

**Income Tax Supplemental Schedule**

**TC-40A  
2014**

40405

SSN \_\_\_\_\_

Last name \_\_\_\_\_

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**Part 5 - Refundable Credits** (write the code and amount of each refundable credit)

<b>Code</b>	<b>Code</b>	<b>Code</b>	<b>Amount</b>
		• _____	_____ .00
<b>39</b> Renewable commercial energy systems	<b>47</b> Agricultural off-highway gas/undyed diesel		
<b>40</b> Targeted business tax credit	<b>48</b> Farm operation hand tools	• _____	_____ .00
<b>41</b> Special needs adoption credit		• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00
Total refundable credits (add all refundable credits and enter total here and on TC-40, line 38)			_____ .00

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

**Non and Part-year Resident Schedule**

**TC-40B  
2014**

40406

SSN \_\_\_\_\_

Last name \_\_\_\_\_

**Residency Status:** • \_\_\_\_\_ Nonresident: Home state abbreviation: \_\_\_\_\_ • \_\_\_\_\_ Part-year resident from: \_\_\_\_\_ to \_\_\_\_\_  
mm/dd/yy mm/dd/yy

Income	Col. A - UTAH	Col. B - TOTAL
1 Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)	.00	.00
2 Taxable interest income (1040/1040A line 8a, 1040EZ line 2)	.00	.00
3 Ordinary dividends (1040/1040A line 9a)	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	.00	.00
5 Alimony received (1040 line 11)	.00	.00
6 Business income or (loss) (1040 line 12)	.00	.00
7 Capital gain or (loss) (1040 line 13, 1040A line 10)	.00	.00
8 Other gains or (losses) (1040 line 14)	.00	.00
9 IRA distributions - taxable amount (1040 line 15b, 1040A line 11b)	.00	.00
10 Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)	.00	.00
12 Farm income or (loss) (1040 line 18)	.00	.00
13 Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)	.00	.00
14 Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)	.00	.00
15 Other income (1040 line 21)	.00	.00
16 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	.00	.00
17 Total income (loss) - add lines 1 through 16 for both columns A and B	.00	.00

Adjustments	Col. A - UTAH	Col. B - TOTAL
18 Educator expenses (1040 line 23, 1040A line 16)	.00	.00
19 Certain business expenses of reservists, performing artists, etc. (1040 line 24)	.00	.00
20 Health savings account deduction (1040 line 25)	.00	.00
21 Moving expenses (1040 line 26) - enter in col. A only expenses moving into Utah	.00	.00
22 Deductible part of self-employment tax (1040 line 27)	.00	.00
23 Self-employed SEP, SIMPLE and qualified plans (1040 line 28)	.00	.00
24 Self-employed health insurance deduction (1040 line 29)	.00	.00
25 Penalty on early withdrawal of savings (1040 line 30)	.00	.00
26 Alimony paid (1040 line 31a)	.00	.00
27 IRA deduction (1040 line 32, 1040A line 17)	.00	.00
28 Student loan interest deduction (1040 line 33, 1040A line 18)	.00	.00
29 Tuition and fees (1040 line 34, 1040A line 19)	.00	.00
30 Domestic production activities deduction (1040 line 35)	.00	.00
31 Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	.00	.00
32 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	.00	.00
33 (see instructions): _____	.00	.00
34 Total adjustments - add lines 18 through 33 for both columns A and B	.00	.00

35 Subtract line 34 from line 17 for both columns A and B • \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
Line 35, column B must equal TC-40, line 9

**Non or Part-year Resident Utah Tax**

36 Divide line 35 column A by line 35 column B (to 4 decimal places) Do not enter a number greater than 1.0000 or less than 0.0000	36	_____
37 Subtract TC-40, line 24 from TC-40, line 23 and enter the result (not less than zero) here	37	.00
38 Multiply line 37 by the decimal on line 36. This is your Utah tax. Enter on TC-40, page 2, line 25	• 38	.00

**Submit this page ONLY if data entered.  
Attach completed schedule to your Utah Income Tax Return.**

40407 Retirement Tax Credit Schedule

TC-40C  
2014

SSN \_\_\_\_\_

Last name \_\_\_\_\_

Part 1 - Taxpayer Information		You	Spouse
1	Date of birth - if born after 1952, you do not qualify for credit	1 • _____ mm/dd/yy	• _____ mm/dd/yy
Part 2 - Age 65 or over - Credit		You	Spouse
2	Enter "X" if you were age 65 or older by December 31, 2014 (or date of death)	2 _____	_____
3	Enter the total number of X's on line 2		3 _____
4	Multiply line 3 by \$450		4 _____ .00
Part 3 - Under age 65 - Retirement Income Credit		You	Spouse
5	Enter "X" if you were under age 65 and born before January 1, 1953	5 _____	_____
6	If you entered an "X" on line 5, enter \$288 in the same column	6 _____ .00	_____ .00
7	Total qualified retirement income for taxpayer checked on line 5 (see instr.)	7 _____ .00	_____ .00
8	Multiply the amount on line 7 for each column by 6% (.06)	8 _____ .00	_____ .00
9	Enter the lesser of line 6 or line 8 for each column	9 _____ .00	_____ .00
10	Total of line 9 for both columns		10 _____ .00
Part 4 - Calculation of Credit			
11	Add lines 4 and 10		11 _____ .00
12	Total income from TC-40, line 6	12 _____ .00	
13	Nontaxable interest income (from 1040 or 1040A, line 8b) (see instr.)	13 _____ .00	
14	Modified adjusted gross income (add line 12 and line 13)	14 _____ .00	
15	Enter: \$16,000, if married filing separately \$25,000, if single \$32,000, if married filing jointly or qualified widow(er) \$32,000, if head of household	15 _____ .00	
16	Subtract line 15 from line 14 (not less than zero)	16 _____ .00	
17	Multiply line 16 by 2.5% (.025)		17 _____ .00
18	Retirement credit - subtract line 17 from line 11 (not less than zero) Enter this amount on TC-40A, Part 3, using code 18		18 _____ .00

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

**Credit for Income Tax Paid to Another State**

**TC-40S  
2014**

40408

SSN \_\_\_\_\_

Last name \_\_\_\_\_

**NOTE: Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions.**

**FIRST STATE**

1	Enter federal adjusted gross income taxed by both Utah and state of: _____	1	_____	.00
2	Federal adjusted gross income from TC-40, line 4 (see instructions)	2	_____	.00
3	Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.	3	_____	
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
6	Actual income tax paid to state shown on line 1 Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1.	6	_____	.00
7	Credit for tax paid another state - lesser of line 5 or line 6	7	_____	.00

**SECOND STATE**

1	Enter federal adjusted gross income taxed by both Utah and state of: _____	1	_____	.00
2	Federal adjusted gross income from TC-40, line 4 (see instructions)	2	_____	.00
3	Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.	3	_____	
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
6	Actual income tax paid to state shown on line 1 Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1.	6	_____	.00
7	Credit for tax paid another state - lesser of line 5 or line 6	7	_____	.00

**THIRD STATE**

1	Enter federal adjusted gross income taxed by both Utah and state of: _____	1	_____	.00
2	Federal adjusted gross income from TC-40, line 4 (see instructions)	2	_____	.00
3	Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.	3	_____	
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
6	Actual income tax paid to state shown on line 1 Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1.	6	_____	.00
7	Credit for tax paid another state - lesser of line 5 or line 6	7	_____	.00

**Use additional forms TC-40S if claiming credits for more than three states.  
Enter the total of all amounts shown on line 7 above on TC-40A, Part 4, using code 17.  
Submit page ONLY if data entered.  
Attach completed schedule to your Utah Income Tax Return.**

Line Explanations	IMPORTANT
1 Employer/payer ID number from W-2 box "b" or 1099 2 Utah withholding ID number from W-2 box "15" or 1099 <b>(14 characters, ending in WTH, no hyphens)</b> 3 Employer/payer name and address from W-2 box "c" or 1099 4 Enter "X" if reporting Utah withholding from form 1099 5 Employee's Social Security number from W-2 box "a" or 1099 6 Utah wages or income from W-2 box "16" or 1099 7 Utah withholding tax from W-2 box "17" or 1099	<p><b>Do not send your W-2s or 1099s with your return.</b> Instead enter W-2 or 1099 information below, but <b>only</b> if there is Utah withholding on the form.</p> <p>Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax.</p> <p>Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W.</p>
<p><b>First W-2 or 1099</b></p> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	<p><b>Second W-2 or 1099</b></p> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00
<p><b>Third W-2 or 1099</b></p> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	<p><b>Fourth W-2 or 1099</b></p> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00

Enter total Utah withholding tax from all lines 7 here and on TC-40, page 2, line 33: \_\_\_\_\_ .00

**Submit page ONLY if data entered.**  
**Attach completed schedule to your Utah Income Tax Return.**  
**Do not attach W-2s or 1099s to your Utah return.**

**Mineral Production and Pass-through Withholding**

**TC-40W  
2014**

40410

SSN \_\_\_\_\_

Last name \_\_\_\_\_

**Part 2 -Utah Mineral Production Withholding Tax - TC-675R**

Do not send TC-675R or Utah Schedules K-1 with return. Enter TC-675R or Schedule K-1 information below. Use additional TC-40Ws if needed.

**Line Explanations**

- |   |  |
|---|--|
| 1 Producer's EIN number from box "2" of TC-675R   | 4 Pass-through entity EIN if credit from partnership or S corporation (enter EIN from Utah Schedule K-1) |
| 2 Producer's name from box "1" of TC-675R   | 5 Utah mineral production withholding tax from box"6" of TC-675R or from Utah Schedule K-1.              |
| 3 Producer's Utah withholding number from box "3" of TC-675R (14 characters, ending in WMP, no hyphens) |  |

First TC-675R or Utah Schedule K-1	Second TC-675R or Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ (14 characters, no hyphens)	3 _____ (14 characters, no hyphens)
4 _____	4 _____
5 _____ .00	5 _____ .00

  

Third TC-675R or Utah Schedule K-1	Fourth TC-675R or Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ (14 characters, no hyphens)	3 _____ (14 characters, no hyphens)
4 _____	4 _____
5 _____ .00	5 _____ .00

Enter total mineral production withholding tax from all lines 5 here and on TC-40, page 2, line 36. \_\_\_\_\_ .00

**Part 3 -Utah Pass-through Entity Taxpayer Withholding - Utah Schedule K-1**

Do not send Utah Schedule(s) K-1 with return. Enter information below. Use additional TC-40Ws if needed.

**Line Explanations**

- 1 Pass-through entity EIN from Utah Schedule K-1 box "A"
- 2 Name of pass-through entity from Utah Schedule K-1 box "B"
- 3 Utah withholding tax paid by pass-through entity

First Utah Schedule K-1	Second Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ .00	3 _____ .00

  

Third Utah Schedule K-1	Fourth Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ .00	3 _____ .00

Enter total pass-through withholding tax from all lines 3 here and on TC-40, page 2, line 35: \_\_\_\_\_ .00

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