

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> Does not increase your tax or reduce your refund <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**

40402

Utah Individual Income Tax Return (continued)

TC-40

2014

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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 Section	Preparer's signature	Preparer's telephone number	Preparer's PTIN
			•
	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](http://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](http://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](http://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	• <u>      </u>	<u>                    </u> .00	<u>      </u>
See codes at <a href="http://incometax.utah.gov/contributions/school-district-contributions">incometax.utah.gov/contributions/school-district-contributions</a>			
09 Cat and Dog Community Spay and Neuter Program	• <u>      </u>	<u>                    </u> .00	<u>      </u>
11 Canine Body Armor Account			
12 Invest More for Education Account	• <u>      </u>	<u>                    </u> .00	<u>      </u>
13 Youth Development Organization Account			
14 Youth Character Organization Account	• <u>      </u>	<u>                    </u> .00	<u>      </u>
<b>Total voluntary contributions</b> (enter the total here and on TC-40, page 2, line 28)		<u>                    </u> .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](http://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

# Part 1 - Utah Withholding Tax Schedule

40409

SSN

Last name

TC-40W  
2014

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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	<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.  Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax.  Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W.
<b>First W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	<b>Second W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00
<b>Third W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	<b>Fourth W-2 or 1099</b> 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

40410

SSN \_\_\_\_\_

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

**TC-40W  
2014**

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## 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.**

<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
<b>51</b> Lump sum distributions	<b>57</b> Municipal bond interest		
<b>53</b> Medical Savings Account (MSA) addback*	<b>60</b> Untaxed income of a resident trust	•	_____ .00
<b>54</b> Utah Educational Savings Plan (UESP) addback*	<b>61</b> Untaxed income of a nonresident trust		
<b>56</b> Child's income excluded from parent's return	<b>69</b> 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
<b>71</b> Interest from U.S. Government Obligations	<b>78</b> Railroad retirement income		
<b>77</b> Native American Income: <b>Tribe</b>	<b>79</b> Equitable adjustments	•	_____ .00
<b>Enrollment Number</b> <b>Code</b>	<b>82</b> Nonresident active duty military pay		
Yours • _____	<b>85</b> State tax refund distributed to beneficiary	•	_____ .00
Spouse's • _____	<b>88</b> Nonresident military spouse income		
		•	_____ .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
<b>04</b> Capital gain transactions credit	<b>22</b> Medical Care Savings Account (MSA) credit		
<b>18</b> Retirement tax credit (attach TC-40C)	<b>23</b> Health benefit plan credit	•	_____ .00
<b>20</b> Utah Educational Savings Plan (UESP) credit	<b>24</b> Qualifying solar project credit		
	<b>26</b> 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
<b>01</b> At-home parent credit	<b>12</b> Research activities credit		
<b>02</b> Qualified sheltered workshop credit - name: _____	<b>13</b> Carryover of mach./equip. research credit	•	_____ .00
	<b>17</b> Tax paid to another state (attach TC-40S)		
<b>05</b> Clean fuel vehicle credit	<b>19</b> Live organ donation expenses credit	•	_____ .00
<b>06</b> Historic preservation credit	<b>21</b> Renewable residential energy systems credit		
<b>07</b> Enterprise zone credit	<b>25</b> Combat related death credit	•	_____ .00
<b>08</b> Low-income housing credit	<b>27</b> Veteran employment tax credit		
<b>10</b> 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

<b>Part 5 - Refundable Credits</b> (write the code and amount of each refundable credit)		<b>Code</b>	<b>Amount</b>
<b>Code</b>	<b>Code</b>	• _____	_____ .00
<b>39</b> Renewable commercial energy systems	<b>47</b> Agricultural off-highway gas/undyed diesel	• _____	_____ .00
<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
Total refundable credits (add all refundable credits and enter total here and on TC-40, line 38)			_____ .00

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