

41401

9998

Utah State Tax Commission
Utah Fiduciary Income Tax Return

**2014
TC-41**

For calendar year 2014 or fiscal year ending (mm/yy) _____

Amended Return - enter code (1-5) • _____ "X" if federal form 8886 filed • _____

Name of estate or trust _____

EIN or SSN _____

Name of fiduciary _____

Fiduciary address _____

"X" if this is an SSN: _____

City _____

State _____

Zip + 4 _____

Foreign country (if not U.S.) _____

1 Type of return - enter code	2 Status code	3 "X" if this estate or trust has any nonresident beneficiaries
A = Bankruptcy estate Ch. 7 B = Bankruptcy estate Ch. 11 C = Complex trust D = Qualified disability trust E = Decedent's estate F = Qualified funeral trust (QFT) G = Grantor type trust H = Charitable trust S = Simple trust T = ESBT	R = Resident N = Nonresident P = Part-year resident	• _____ • _____ • _____
<p>4 Federal total income from federal form 1041 line 9 or 1041-QFT line 5 • 4 _____ .00</p> <p>5 Additions to income from TC-41A, Part 1 (only include amounts taxed at the trust level) • 5 _____ .00</p> <p>6 Total adjusted income - add line 4 and line 5 6 _____ .00</p> <p>7 Fiduciary fees for administering estate or trust and deducted on federal return (1041, line 12) • 7 _____ .00</p> <p>8 Income distribution deduction (1041, line 18) • 8 _____ .00</p> <p>9 Estate tax deduction, including certain generation-skipping transfer taxes (1041, line 19) • 9 _____ .00</p> <p>10 Exemption (1041, line 20) • 10 _____ .00</p> <p>11 State tax refund included in federal total income • 11 _____ .00</p> <p>12 Subtractions from income from TC-41A, Part 2. Only include amounts that apply to income taxed at trust level. • 12 _____ .00</p> <p>13 Total deductions - add lines 7 through 12 13 _____ .00</p> <p>14 Utah taxable income (loss) - subtract line 13 from line 6 • 14 _____ .00</p> <p>15 Utah tax - multiply line 14 by 5% (.05) (not less than zero) • 15 _____ .00</p> <p>16 Allowable deductions for estate or trust credit (from worksheet) • 16 _____ .00</p> <p>17 Initial credit before phase-out - multiply line 16 by 6% (.06) • 17 _____ .00</p> <p>18 Base phase-out amount 18 12000</p> <p>19 Income subject to phase-out - subtract line 18 from line 14 (not less than zero) 19 _____ .00</p> <p>20 Phase-out amount - multiply line 19 by 1.3% (.013) • 20 _____ .00</p> <p>21 Estate or trust tax credit - subtract line 20 from line 17 (not less than zero) • 21 _____ .00</p> <p>22 Utah income tax - subtract line 21 from line 15 (not less than zero) 22 _____ .00</p> <p style="margin-left: 40px;">Enter amount from line 22 on page 2, line 23</p>		

Utah Fiduciary Income Tax Return (continued)

**TC-41
2014**

Pg. 2

41402 EIN or SSN _____ Estate/trust name _____

23	Enter tax from line 22	• 23	_____	.00
24	Apportionable nonrefundable credits from TC-41A, Part 3 (attach TC-41A, page 1)	• 24	_____	.00
25	Subtract line 24 from line 23 (not less than zero) Non or Part-year resident estate or trust - complete TC-41B before continuing on line 26	25	_____	.00
26	Full-year resident estate or trust - enter tax from line 25 above Non or part-year resident estate or trust - enter tax from TC-41B, line 21 Bankruptcy estate, see instructions and complete TC-41C	• 26	_____	.00
27	Nonapportionable nonrefundable credits from TC-41A, Part 4 (attach TC-41A, page 1)	• 27	_____	.00
28	Subtract line 27 from line 26 (not less than zero)	28	_____	.00
29	AMENDED RETURN ONLY - previous refund	• 29	_____	.00
30	Utah use tax	• 30	_____	.00
31	Total pass-through withholding tax - enter the total amount from Schedule N, column J Note: This amount must be paid by the due date of the return, without extensions	• 31	_____	.00
32	Total tax, additions and use tax - add lines 28 through 31	32	_____	.00
33	Utah tax withheld shown on TC-41W, Part 1 (attach TC-41W, page 1)	• 33	_____	.00
34	Credit for Utah fiduciary tax prepaid from TC-548 and 2013 refund applied to 2014	• 34	_____	.00
35	AMENDED RETURN ONLY - previous payments	• 35	_____	.00
36	Refundable credits from TC-41A, Part 5 (attach TC-41A, page 2)	• 36	_____	.00
37	Total withholding and refundable credits - add lines 33 through 36	37	_____	.00
38	TAX DUE - subtract line 37 from line 32 (not less than zero)	• 38	_____	.00
39	Penalty and interest (see instructions)	39	_____	.00
40	PAY THIS AMOUNT - add line 38 and line 39	• 40	_____	.00
41	REFUND - subtract line 32 from line 37 (not less than zero)	• 41	_____	.00
42	Enter the amount of refund from line 41 you want applied to your 2015 fiduciary tax	• 42	_____	.00

USTC USE ONLY

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 HERE Signature of fiduciary or officer representing estate or trust		Date	• EIN/SSN of fiduciary	"X" if USTC may discuss this return with preparer below: _____
Paid Preparer's Section	Preparer's signature	Date	Preparer's telephone number	Preparer's PTIN • _____
	Firm's name and address			Preparer's EIN • _____

Part 1 - Additions to Income (write the code and amount of each addition to income)		Code	Amount
Code	Code	• _____	_____ .00
51 Lump sum distributions	58 ESBT S corporation income	• _____	_____ .00
54 Utah Educational Savings Plan (UESP) addback*	62 Fiduciary adjustments - attach explanation	• _____	_____ .00
57 Municipal bond interest	69 Equitable adjustments - attach explanation	• _____	_____ .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-41, line 5)			_____ .00

Part 2 - Subtractions from Income (write the code and amount of each subtraction from income)		Code	Amount
Code	Code	• _____	_____ .00
71 Interest from U.S. Government Obligations	79 Equitable adjustments - attach explanation	• _____	_____ .00
77 Native American Income: Tribe	84 Nontaxable income from irrevocable resident trust	• _____	_____ .00
Enrollment Number Code	86 Nongrantor charitable lead trust charitable contribution	• _____	_____ .00
• _____	87 Fiduciary adjustment - attach explanation	• _____	_____ .00
78 Railroad retirement income			
Total subtractions from income (add all subtractions from income and enter total here and on TC-41, line 12)			_____ .00

Part 3 - Apportionable Nonrefundable Credits (write the code and amount of each credit)		Code	Amount
Code		• _____	_____ .00
04 Capital gain transactions credit		• _____	_____ .00
20 Utah Educational Savings Plan (UESP) credit		• _____	_____ .00
24 Qualifying solar project credit		• _____	_____ .00
26 Gold and silver coin sale credit		• _____	_____ .00
Total apportionable nonrefundable credits			_____ .00
Less apportionable nonrefundable credit distributed to beneficiaries on Schedule K-1		• 91	_____ .00
Total apportionable nonrefundable credits claimed by fiduciary (subtract credit allocated to beneficiaries from total credit and enter this amount on TC-41, page 2, line 24)			_____ .00

Part 4 - Nonapportionable Nonrefundable Credits (write the code and amount of each credit)		Code	Amount
Code	Code	• _____	_____ .00
02 Qualified sheltered workshop credit - name: _____	12 Research activities credit	• _____	_____ .00
05 Clean fuel vehicle credit	13 Carryover of mach./equip. research credit	• _____	_____ .00
06 Historic preservation credit	17 Tax paid to another state (attach TC-41S)	• _____	_____ .00
07 Enterprise zone credit	21 Renewable residential energy systems credit	• _____	_____ .00
08 Low-income housing credit	25 Combat related death credit	• _____	_____ .00
10 Recycling market dev. zone credit	27 Veteran employment tax credit	• _____	_____ .00
Total nonapportionable nonrefundable credits			_____ .00
Less nonapportionable nonrefundable credit distributed to beneficiaries on Schedule K-1		• 92	_____ .00
Total nonapportionable nonrefundable credits claimed by fiduciary (subtract credit allocated to beneficiaries from total credit and enter this amount on TC-41, page 2, line 27)			_____ .00

Part 5 - Refundable Credits (write the code and amount of each refundable credit)		Code	Amount
Code	Code	• _____	.00
39 Renewable commercial energy systems	46 Mineral production withholding tax	• _____	.00
40 Targeted business tax credit	47 Agricultural off-highway gas/undyed diesel	• _____	.00
43 Pass-through entity withholding	48 Farm operation hand tools	• _____	.00
		• _____	.00
		• _____	.00
Total refundable credits			.00
Less refundable credit distributed to beneficiaries on Schedule K-1		• 93	.00
Total refundable credits claimed by beneficiary			.00
(subtract credit allocated to beneficiaries from total credit and enter this amount on TC-41, line 36)			

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

Non and Part-year Resident Estate or Trust Schedule

41405

EIN or SSN

Estate/trust name

TC-41B
2014

Residency Status:

• **Nonresident.** Home state abbreviation: _____

• **Part-year resident** from: _____ to _____
mm/dd/yy mm/dd/yy

Income	Column A - Utah	Column B - Total
1 Interest income (1041 line 1)	.00	.00
2 Total ordinary dividends (1041 line 2a)	.00	.00
3 Business income or (loss) (1041 line 3)	.00	.00
4 Capital gain or (loss) (1041 line 4)	.00	.00
5 Rental, royalties, partnerships, other estates and trusts, etc. (1041 line 5)	.00	.00
6 Farm income or (loss) (1041 line 6)	.00	.00
7 Ordinary gain or (loss) (1041 line 7)	.00	.00
8 Other income (1041 line 8)	.00	.00
9 Additions to income from TC-41A, Part 1 (Utah portion only in Utah column)	.00	.00
10 Total income (loss) - add lines 1 through 9 for both columns A and B	.00	.00

Deductions	Column A - Utah	Column B - Total
11 Fiduciary fees for administering trust and deducted on federal return (1041 line 12)	.00	.00
12 Income distribution deduction (1041 line 18)	.00	.00
13 Estate tax deduction, including certain generation-skipping taxes (1041 line 19)	.00	.00
14 Exemption (1041 line 20)	.00	.00
15 State tax refund included in federal income	.00	.00
16 Subtractions from income from TC-41A, Part 2 (Utah portion only in Utah column)	.00	.00
17 Total deductions - add lines 11 through 16 for both columns A and B	.00	.00

18 Subtract line 17 from line 10 for both columns A and B • .00 • .00
Line 18, column B must equal TC-41, line 14

Non or Part-year Resident Estate or Trust Tax

19 Divide line 18 column A by line 18 column B (to 4 decimal places) 19 _____
Do not enter a number greater than 1.0000 or less than 0.0000

20 Enter tax amount from TC-41, line 25 20 .00

21 Multiply line 20 by the decimal on line 19. This is your Utah tax. Enter on TC-41, page 2, line 26 • 21 .00

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

Bankruptcy Estate Schedule

41406

EIN or SSN _____

Estate/trust name _____

**TC-41C
2014**

Pg. 1

Trustee (or debtor-in-possession) _____				Trustee SSN _____	
1	Federal total income from federal form 1040, line 22	• 1		.00	
2	Federal adjustments from federal form 1040, line 36	• 2		.00	
3	Federal adjusted gross income (subtract line 2 from line 1)	3		.00	
4	Additions to income (enter code and amount below and total on line 4 (see codes in TC-40 instructions))				
	Code	Amount	Code	Amount	
	• 4a	.00	• 4b	.00	
	• 4c	.00	• 4d	.00	4 .00
5	Add lines 3 and 4				5 .00
6	State tax refund included on federal form 1040, line 10	• 6		.00	
7	Subtractions from income (enter code and amount below and total on line 7 (see codes in TC-40 instructions))				
	Code	Amount	Code	Amount	
	• 7a	.00	• 7b	.00	
	• 7c	.00	• 7d	.00	7 .00
8	Utah taxable income (loss) - subtract the total of lines 6 and 7 from line 5	• 8		.00	
9	Utah tax - multiply line 8 by 5% (.05) (not less than zero)	• 9		.00	
10	Personal exemption	10	2963		
11	Enter greater of \$6,200 or federal itemized deductions	• 11	.00		
12	Add line 10 and line 11	12	.00		
13	State income tax deducted on federal Schedule A, line 5	• 13	.00		
14	Subtract line 13 from line 12	14	.00		
15	Initial credit before phase-out - multiply line 14 by 6% (.06)	• 15	.00		
16	Base phase-out amount	16	13590		
17	Phase-out income - subtract line 16 from line 8 (not less than zero)	17	.00		
18	Phase-out amount - multiply line 17 by 1.3% (.013)	• 18	.00		
19	Taxpayer tax credit - subtract line 18 from line 15 (not less than zero)	• 19	.00		
20	Utah income tax - Subtract line 19 from line 9 (not less than zero)	• 20	.00		

Enter the tax from line 20 on TC-41, page 1 line 22

Note: Non or part-year resident bankruptcy estate must also complete TC-41C, page 2

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

41407 **Bankruptcy Estate Schedule**
Non or Part-year Resident (continued)

EIN or SSN _____ Estate/trust name _____

TC-41C
2014

Pg. 2

Residency Status:

• **Nonresident.** Home state abbreviation: _____ • **Part-year resident from:** _____ to _____
mm/dd/yy mm/dd/yy

Income	Column A - Utah	Column B - Total
21 Wages, salaries, tips, etc.(1040 line 7)	.00	.00
22 Taxable interest income (1040 line 8a)	.00	.00
23 Ordinary dividends (1040 line 9a)	.00	.00
24 Taxable refunds, credits or offsets of state & local income tax (1040 line 10)	.00	.00
25 Alimony received (1040 line 11)	.00	.00
26 Business income or (loss) (1040 line 12)	.00	.00
27 Capital gain or (loss) (1040 line 13)	.00	.00
28 Other gains or (losses) (1040 line 14)	.00	.00
29 IRA distributions - taxable amount (1040 line 15b)	.00	.00
30 Pensions and annuities - taxable amount (1040 line 16b)	.00	.00
31 Rental real estate, royalties, partnerships, S corp., trust, etc. (1040 line 17)	.00	.00
32 Farm income or (loss) (1040 line 18)	.00	.00
33 Unemployment compensation (1040 line 19)	.00	.00
34 Social Security benefits - taxable amount (1040 line 20b)	.00	.00
35 Other income (1040 line 21)	.00	.00
36 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	.00	.00
37 Total income (loss) - add lines 21 through 36 for both columns A and B	.00	.00

Adjustments	Column A - Utah	Column B - Total
38 Educator expenses (1040 line 23)	.00	.00
39 Certain business expenses (1040 line 24)	.00	.00
40 Health savings account deduction (1040 line 25)	.00	.00
41 Moving expenses (1040 line 26) - enter only expenses moving into Utah in col. A	.00	.00
42 Deductible part of self-employment tax (1040 line 27)	.00	.00
43 Self-employed SEP, SIMPLE and qualified plans (1040 line 28)	.00	.00
44 Self-employed health insurance deduction (1040 line 29)	.00	.00
45 Penalty on early withdrawal of savings (1040 line 30)	.00	.00
46 Alimony paid (1040 line 31a)	.00	.00
47 IRA deduction (1040 line 32)	.00	.00
48 Student loan interest deduction (1040 line 33)	.00	.00
49 Tuition and fees (1040 line 34)	.00	.00
50 Domestic production activities deductions (1040 line 35)	.00	.00
51 State tax refund included on federal form 1040 line 10	.00	.00
52 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	.00	.00
53 (see instructions): _____	.00	.00
54 Total adjustments - add lines 38 through 53 for both columns A and B	.00	.00

55 Subtract line 54 from line 37 for both columns A and B • .00 • .00
Line 55, column B must equal TC-41C, page 1, line 8

Non or Part-year Resident Bankruptcy Estate Tax

56 Divide line 55 column A by line 55 column B (to 4 decimal places) 56 _____
Do not enter a number greater than 1.0000 or less than 0.0000

57 Enter tax amount from TC-41, line 25 57 .00

58 Multiply line 57 by the decimal on line 56. This is your Utah tax. Carry to TC-41, line 26 • 58 .00

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

► Number of Schedules K-1 attached to this return: _____

		Federal Amount	Utah Amount
Income (Loss)	1a U.S. government interest income	.00	.00
	1b Municipal bond interest income	.00	.00
	1c Other interest income	.00	.00
	2 Ordinary dividends	.00	.00
	3 Net short-term capital gain	.00	.00
	4 Net long-term capital gain	.00	.00
	5 Other portfolio and nonbusiness income	.00	.00
	6 Ordinary business income	.00	.00
Deductions and Other Information	7 Net rental real estate income	.00	.00
	8 Other rental income	.00	.00
	9 Directly apportioned deductions (describe)	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
	10 Estate tax deduction	.00	.00
	11 Final year deductions (describe)	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
Utah Credits	12 Other information	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
	13 Utah nonrefundable credits - enter the name of the Utah credit	Code	Credit Amount
	_____	_____	.00
	_____	_____	.00
	_____	_____	.00
	_____	_____	.00
	14 Utah refundable credits - enter the name of the Utah credit	Code	Credit Amount
• _____	_____	.00	
• _____	_____	.00	
• _____	_____	.00	
• _____	_____	.00	
15 Total Utah tax withheld on behalf of all beneficiaries from Schedule N, column J		.00	

Attach completed schedule to your Utah Fiduciary Tax return.

<div>Estate or Trust Information</div> <div> <div>A Estate or trust EIN or SSN: _____</div> <div>B Estate or trust name</div> <div>_____</div> <div>_____</div> </div>		<div>Beneficiary's Share of Utah Income, Deductions and Credits</div> <div> <div>1a Utah U.S. government interest income .00</div> <div>1b Utah taxable municipal bond interest income .00</div> <div>1c Utah other interest income .00</div> <div>2 Utah ordinary dividends .00</div> <div>3 Utah net short-term capital gain .00</div> <div>4 Utah net long-term capital gain .00</div> <div>5 Utah portfolio and nonbusiness income .00</div> <div>6 Utah ordinary business income .00</div> <div>7 Utah net rental real estate income .00</div> <div>8 Utah other rental income .00</div> <div>9 Utah directly apportioned deductions (describe)</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>10 Estate tax deduction .00</div> <div>11 Final year Utah deductions (describe)</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>12 Other Utah information</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>13 Utah nonrefundable credits allocated to beneficiary</div> <div> <div>Name of credit Code Amount</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> </div> <div>14 Utah refundable credits allocated to beneficiary</div> <div> <div>Name of Credit Code Amount</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> </div> <div>15 Utah tax withheld on behalf of beneficiary .00</div> <div>"X" if withholding waiver applied for _____</div> </div>	
<div>Fiduciary Information</div> <div>C Fiduciary name, address, city, state, and ZIP code</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div>			
<div>Beneficiary Information</div> <div>D Beneficiary's EIN or SSN _____</div> <div>E Beneficiary's name, address, city, state, and ZIP code</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>F Beneficiary's phone number _____</div> <div>G Percent of Utah income distributed to the beneficiary _____</div> <div>H Dependent Beneficiary - enter "X" _____</div> <div>"Statement of Dependent Beneficiary Income" on file with trustee</div> <div>(See Schedule N instructions for definition of <i>dependent beneficiary</i>.)</div>			
<div>Other Information</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div>			
<div>Tax Commission Use Only:</div>			

Schedule N - Pass-through Entity Withholding Tax

TC-41N
2014

41410

EIN or SSN

Estate/trust name

An estate or trust with nonresident individual beneficiaries, resident business beneficiaries, and/or nonresident business beneficiaries must complete the information below to report the Utah income and to calculate the Utah withholding tax for these beneficiaries.

WITHHOLDING WAIVER REQUEST under §59-10-1403.2(5): If beneficiaries will pay the Utah tax on their own returns: •

Enter "1" to request a waiver for ALL beneficiaries (enter "X" in column B and "0" in column G for all beneficiaries)

Enter "2" to request a waiver for SOME beneficiaries (enter "X" in column B and "0" in column F for those beneficiaries requested)

See Schedule N instructions for liability responsibilities when requesting a waiver.

A	Name of beneficiary	F	Income (loss) attributable to Utah	G	5% of income - F times 5% (.05) (not less than zero)	H	Mineral production withholding credit	J	Withholding tax to be paid by this fiduciary (G less H and I - not less than 0)
B	Withholding waiver for this beneficiary (enter "X" in column B and "0" in column G)								
C	"X" if Dependent Beneficiary					I	Upper-tier pass-through withholding		
D	SSN or EIN of Beneficiary	E	Beneficiary's % of income						

#1 A F .00 G .00 H .00 J .00

• B • C I .00

• D E

#2 A F .00 G .00 H .00 J .00

• B • C I .00

• D E

#3 A F .00 G .00 H .00 J .00

• B • C I .00

• D E

#4 A F .00 G .00 H .00 J .00

• B • C I .00

• D E

#5 A F .00 G .00 H .00 J .00

• B • C I .00

• D E

#6 A F .00 G .00 H .00 J .00

• B • C I .00

• D E

#7 A F .00 G .00 H .00 J .00

• B • C I .00

• D E

Report the beneficiary's pass-through withholding tax from column J on Schedule K-1, line 15

Total Utah withholding tax to be paid by this fiduciary: .00
Enter on TC-41, line 31 and on Sch. K, line 15.

NOTE: Part-year resident estates/trusts rarely qualify for this credit. Nonresident estates/trusts do not qualify for this credit. See instructions.

FIRST STATE

1	Enter only taxable income taxed by both Utah and state of: _____	1	_____	.00
2	Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable	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 fiduciary tax from TC-41, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
6	Actual fiduciary 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 only taxable income taxed by both Utah and state of: _____	1	_____	.00
2	Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable	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 fiduciary tax from TC-41, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
6	Actual fiduciary 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 only taxable income taxed by both Utah and state of: _____	1	_____	.00
2	Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable	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 fiduciary tax from TC-41, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
6	Actual fiduciary 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-41S if claiming credits for more than three states.
 Enter the total of all amounts shown line 7 above on TC-41A, Part 4, using code 17.
 Submit page ONLY if data entered.
 Attach completed schedule to your Utah Fiduciary Tax return.**

Part 1 - Utah Withholding Tax Schedule

**TC-41W
2014**

Pg. 1

41412

EIN or SSN

Estate/trust name

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 (14 characters, ending in WTH, no hyphens) 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	Do not send your W-2s or 1099s with your return. Instead enter W-2 or 1099 information below, but only if there is Utah withholding on the form. Use additional forms TC-41W 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-41W; enter pass-through entity withholding in Part 3 of TC-41W.
First W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	Second W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00
Third W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	Fourth W-2 or 1099 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-41, line 33:

.00

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

Mineral Production and Pass-through Withholding

41413

EIN or SSN

Estate/trust name

TC-41W
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-41Ws 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-41A, Part 5, using code 46. _____ .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-41Ws 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-41A, Part 5, using code 43: _____ .00

Submit page ONLY if data entered.

Attach completed schedule to your Utah Fiduciary Tax Return.

Part 1 - Utah Nonrefundable Credits Received from Upper-tier Pass-through Entities

	Upper-tier pass-through entity EIN from Utah Sch. K-1, box "A"	Name of upper-tier pass-through entity from Utah Schedule K-1, box "B"	Credit Code	UT nonrefundable credit from Utah Sch. K-1
1	_____	_____	_____	_____
2	_____	_____	_____	_____
3	_____	_____	_____	_____
4	_____	_____	_____	_____
5	_____	_____	_____	_____
6	_____	_____	_____	_____

Enter these credits on Utah TC-20S Sch. K, line 18, or TC-41 Sch. A, Part 3 or 4, or TC-65 Sch. K, line 17, using the credit code above.
Combine amounts for the same codes.

Part 2 - Utah Refundable Credits Received from Upper-tier Pass-through Entities

	Upper-tier pass-through entity EIN from Utah Sch. K-1, box "A"	Name of upper-tier pass-through entity from Utah Schedule K-1, box "B"	Credit Code	UT refundable credit from Utah Sch. K-1
1	_____	_____	_____	_____
2	_____	_____	_____	_____
3	_____	_____	_____	_____
4	_____	_____	_____	_____
5	_____	_____	_____	_____
6	_____	_____	_____	_____
7	_____	_____	_____	_____
8	_____	_____	_____	_____
9	_____	_____	_____	_____
10	_____	_____	_____	_____
11	_____	_____	_____	_____
12	_____	_____	_____	_____
13	_____	_____	_____	_____
14	_____	_____	_____	_____

Enter these credits on Utah TC-20S Sch. K, line 19, or TC-41 Sch. A, Part 5, or TC-65 Sch. K, line 18, using the credit code above.
Combine amounts for the same codes.

Part 3 - Utah Mineral Production Withholding Tax Credit Received on TC-675R

	Producer EIN from TC-675R, box "2"	Producer's name from TC-675R, box "1"	Mineral production withholding from TC-675R, box "6"
1	_____	_____	_____
2	_____	_____	_____
3	_____	_____	_____
4	_____	_____	_____
5	_____	_____	_____
6	_____	_____	_____
7	_____	_____	_____
8	_____	_____	_____
9	_____	_____	_____
10	_____	_____	_____

Total Utah mineral production withholding tax credit received on TC-675R

Enter total credit on Utah TC-20S Sch. K, line 19, or TC-41 Sch. A, Part 5, or TC-65 Sch. K, line 18, using credit code 46.

Statement of Dependent Beneficiary Income

Required by Utah Code §59-10-1402(17)

TC-41DB

2014

I, the undersigned, hereby declare that, for the taxable year ending ____ / ____ /20____, I have or will claim the dependency exemption on my federal income tax return under Internal Revenue Rode Section 151 for:

Name of dependent beneficiary

Dependent's Social Security Number

I attest that the dependent named above is a beneficiary of a trust that is a pass-through entity, and the dependent's federal adjusted gross income for the taxable year does not exceed the basic standard deduction calculated under Internal Revenue Code Section 63 for the taxable year.

Signed

Date

Print name

Taxpayer's Social Security Number

Instructions:

- 1 Give this form to the fiduciary estate or trust.
- 2 Keep a copy with your tax records.
- 3 Do not send a copy of this form to the Tax Commission.
- 4 This statement must be kept by the trustee of the trust and made available to the Tax Commission upon request (Utah Code §59-10-1403.2(6)).