

# Utah 2015

## Where's My Refund?

As part of a new law to prevent tax fraud and identity theft, your income tax refund could be delayed. See "What's New" on page 2 for more information.



Get your refund faster! [taxexpress.utah.gov](http://taxexpress.utah.gov)

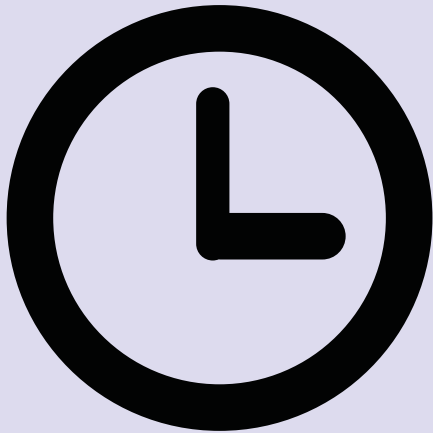
## Individual Income Tax TC-40 Forms & Instructions

All State income tax dollars fund education.

Utah State Tax Commission • 210 North 1950 West • Salt Lake City, Utah 84134 • [tax.utah.gov](http://tax.utah.gov)



## The Fastest Refund Possible, plus error-free filing!



### Four good reasons to e-file:

- 👍 Electronic returns hit our system and update your account without any handling at all.
- 👍 Electronic filing catches mistakes, ensuring your return is filed right the first time.
- 👍 If you owe taxes, you can wait to pay until April 18, 2016, no matter how early you file your return.
- 👍 If you're getting a refund, we will start processing it as soon as you or your tax preparer hits *Send*.

### Still want to file paper? Are you sure?

- 👍 Each paper return must be removed from the envelope, sorted, examined, and keyed in by hand.
- 👍 If you make even a simple mistake on a paper return, it will go into our "error file" and wait for a specialist to fix it. This happens to thousands of paper returns each year, adding several more weeks of processing time.
- 👍 If we can't figure out how to fix your return, one of our agents will have to contact you. If you have made a payment, we will deposit your check but it will not credit against your return until the issue is resolved.
- 👍 If you are waiting for a refund, we cannot issue it until your paper return has been manually processed and posted to your account.

### To learn more, go to:

[taxexpress.utah.gov](http://taxexpress.utah.gov)

Your one-stop shop for  
everything you need to  
file electronically.



Cover photo: Virgin River, Zion National Park by Jeremy Farnsworth

## Create an online account. It's quick, easy & FREE!

One of the ways you can e-file is through our new online application. In addition to e-filing, you can also:

- File tax returns.
- Make payments, or schedule future payments.
- Check the status of your refund.
- Request payment plans and waivers of penalties & interest.



To sign up, visit:

  
[taxexpress.utah.gov](http://taxexpress.utah.gov)

**Paper Returns**

To avoid errors and get the fastest refund possible, file your return electronically. If you must file a paper return, follow these guidelines:

- Use black or dark blue ink only. Do not use felt tip pen.
- Enter only whole dollar amounts on all forms – no cents.
- If a line or box does not apply to you, leave it blank.
- Do not use dollar signs, commas or parentheses.
- If entering a loss, use a minus sign in front of the number.
- Sign and mail the original return – keep a copy for your records.

**Get Utah Forms**

- Online:** [tax.utah.gov/forms-pubs/forms](http://tax.utah.gov/forms-pubs/forms) (including fill-in forms)  
**Automated orders:** 801-297-6700  
 1-800-662-4335, ext. 6700  
 (outside the SLC area)

**References**

- UC** Utah Code ([le.utah.gov](http://le.utah.gov))  
**IRC** Internal Revenue Code ([law.cornell.edu/uscode/26](http://law.cornell.edu/uscode/26))  
 Web instructions and examples: [incometax.utah.gov](http://incometax.utah.gov)

**Employee Verification for Employers**

Employers can help prevent identity theft by verifying the Social Security numbers of job applicants. E-Verify is a free service of the U.S. Department of Homeland Security that verifies employment eligibility through the Internet. Employers can use E-Verify at [uscis.gov/e-verify](http://uscis.gov/e-verify).

*If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.*

**Customer Service**

**Hours:** Monday - Friday, 8:00 a.m. - 5:00 p.m.  
**Help from tax pros:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)  
 Taxpayer help line: 801-297-2200  
 1-800-662-4335 (outside SLC area)

**Visit us in person:**

Ogden: 2540 Washington Blvd., 6th Floor  
 Provo: 150 E Center St., #1300  
 SLC: 210 N 1950 W  
 Hurricane: 100 S 5300 W

**Tax Commission Mailing address**

Mail your Utah return to one of the following addresses:

**ALL RETURNS WITH PAYMENTS**

Utah State Tax Commission  
 210 N 1950 W  
 Salt Lake City, UT 84134-0266

**ALL OTHER RETURNS (including refunds)**

Utah State Tax Commission  
 210 N 1950 W  
 Salt Lake City, UT 84134-0260

**Utah Taxpayer Advocate Service**

The Taxpayer Advocate Service helps taxpayers who have made multiple unsuccessful attempts to resolve concerns with the Tax Commission. This service helps resolve problems when normal departmental processes break down, identifies why problems occurred, and suggests solutions. See [tax.utah.gov/contact](http://tax.utah.gov/contact), or contact us to find out if you qualify for this service at 801-297-7562 or 1-800-662-4335, ext. 7562, or by email at [taxpayeradvocate@utah.gov](mailto:taxpayeradvocate@utah.gov).

Do not use the Taxpayer Advocate Service to bypass normal methods for resolving issues or disputes.

**Contents**

TC-40 - General Instructions .....	2	Part-Year Resident Defined .....	4
What's New .....	2	Military Personnel .....	4
Volunteer Income Tax Assistance (VITA) .....	2	Native Americans.....	5
Federal Earned Income Tax Credit (EITC).....	2	Students.....	5
Who Must File.....	2	Injured Spouse.....	5
When to File and Pay.....	2	Innocent Spouse.....	5
How to File.....	2	Amended Return.....	5
What to Attach and What to Keep.....	3	TC-40 - Line-by-Line Instructions .....	6
Recordkeeping.....	3	TC-40, Page 1 .....	6
Rounding Off to Whole Dollars .....	3	TC-40, Page 2.....	9
Penalties .....	3	Completing the Return.....	12
Interest .....	3	TC-40A - Supplemental Schedule Instructions.....	16
Domicile Defined.....	3	TC-40B - Non or Part-year Resident Schedule .....	26
Resident Defined .....	4	Line-by-Line Instructions.....	26
Nonresident Defined .....	4	TC-40W - Utah Withholding Tax Schedule .....	27

# TC-40 - General Instructions

## What's New

- **Possible Refund Delays:** The 2015 Utah Legislature passed SB 250 to help protect income tax filers from tax fraud and identity theft. This bill lets the Tax Commission compare employer and employee filings before issuing refunds. If your employer fails to file withholding information correctly or on time, your income tax refund could be delayed until after March 1. See [tax.utah.gov](http://tax.utah.gov) for more information.
- **Tax Credit for Employing Homeless Persons:** A new nonrefundable credit is allowed for employing homeless persons. See page 24.
- **Clean Fuel Vehicle Credit:** The Clean Fuel Vehicle Tax Credit has been extended to leased vehicles in addition to vehicle purchases. Purchases of electric motorcycles also now qualify. See page 22.

## Volunteer Income Tax Assistance (VITA)

VITA volunteers provide free tax preparation service to low-income and elderly taxpayers. Some VITA sites can file electronically. Call 2-1-1 or 1-800-906-9887 to find the closest VITA site.

## Federal Earned Income Tax Credit (EITC)

The federal earned income tax credit is a refundable federal (not Utah) tax credit for certain people who work and have earned income. The credit can mean a larger refund or a reduction in your federal tax.

Check the IRS website at [irs.gov/eitc](http://irs.gov/eitc), or call the IRS at 1-800-829-1040 to see if you qualify.

## Who Must File

1. Every Utah resident or part-year resident who must file a federal income tax return;
2. Every nonresident with income from Utah sources who must file a federal return; and
3. Taxpayers wanting a refund of any income tax overpaid.

If you must file a Utah return, first complete your federal return, even if you do not have to file with the IRS. You need the federal return information to complete your Utah return.

**Qualified Exempt Taxpayer:** You may be exempt from Utah individual income tax if your federal adjusted gross income is less than the sum of your federal standard deduction and federal personal exemptions amount for the taxable year. See instructions for line 21.

**Nonresident Filing Exemption:** You do not need to file a Utah return if:

1. you are a nonresident whose only Utah source of income is from a partnership, S corporation or trust (or other pass-through entity),
2. the partnership, S corporation, trust or other pass-through entities withheld Utah income tax on your Utah income, and
3. you are not claiming a Utah tax credit.

## When to File and Pay

You must file your return and pay any income tax due:

1. by April 18, 2016, if you file on a 2015 calendar year basis (tax year ends Dec. 31, 2015); or
2. by the 15th day of the fourth month after the fiscal year ends, if you file on a fiscal year basis. If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

You must pay all Utah income taxes for the tax year by the due date. If you do not file your return on time or do not pay all income tax due by the due date, you may be subject to penalties and interest. (See *Penalties and Interest* in these instructions).

Utah does not require quarterly estimated tax payments. You can prepay at any time by sending your payment with form TC-546, *Individual Income Tax Prepayment Coupon*, or by paying online at [taxexpress.utah.gov](http://taxexpress.utah.gov).

## Extension of Time to File

**TIP** This is **NOT** an extension of time to pay your taxes – it is an extension of time to file your return.

You automatically get an extension of up to six months to file your return. Utah does not have an extension form. However, penalties will be assessed if you have not met the prepayment requirements by the original due date (see the following section).

See *Penalties and Interest* instructions on page 3. All extension returns must be filed by Oct. 17, 2016.

## Prepayment Requirements for Filing Extension

You must prepay by the original due date:

- 90 percent of your 2015 Utah tax due (TC-40 line 27 plus line 30);
- 100 percent of your 2014 Utah tax liability (TC-40 line 27 plus line 30 of your 2014 Utah return); or
- 90 percent of your 2015 Utah tax due if you did not have a Utah tax liability in 2014 or if this is your first year filing.

You may prepay through withholding (W-2, TC-675R, 1099-R, etc.), payments applied from previous year refunds, tax credits and credit carryovers, or payments made by the tax due date using form TC-546, *Individual Income Tax Prepayment Coupon*, or online at [taxexpress.utah.gov](http://taxexpress.utah.gov). Interest is assessed on unpaid tax from the original filing due date until the tax is paid in full. Penalties may also apply.

## How to File

File and pay your Utah taxes online at [taxexpress.utah.gov](http://taxexpress.utah.gov).

If filing on paper, mail your return and payment (with form TC-547, *Individual Income Tax Return Payment Coupon*) to the payment mailing address on page 1.

## What to Attach and What to Keep

### Attach

Send the following with your Utah return (also keep a copy with your tax records):

- **Utah Schedules**  
TC-40 page 3, TC-40A, TC-40B, TC-40C, TC-40S, and TC-40W (all that apply).
- **Other Adjustments**  
An explanation for any equitable adjustment entered on TC-40A, Part 1, code 69 or Part 2, code 79.
- **Other Forms**  
Attach a copy of federal form 8379, *Injured Spouse Allocation* to the front of your joint Utah return if claiming injured spouse provisions and a joint refund is expected to be applied (offset) to a past-due Utah tax obligation of the other spouse. Attach a Utah TC-131 (and complete TC-40, page 3, Part 1) if claiming a refund for a deceased taxpayer. Also, attach a Utah TC-40LIS if you are a building project owner of a low-income housing unit.
- **Tax Due**  
Pay any return amount due online at [taxexpress.utah.gov](http://taxexpress.utah.gov). If paying by check or money order, include form TC-547, *Individual Income Tax Return Payment Coupon* (see the last page of these instructions).

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### FYI: Withholding Forms

You must enter withholding tax information on form TC-40W. Attach TC-40W to your return.

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### Keep

Do not send forms W-2, 1099-R, 1099-MISC, Utah Schedule K-1 or form TC-675R with your return. Keep all withholding forms with your tax records. If you do not complete and submit form TC-40W with your return, processing will be delayed and we may reject your withholding credit.

Do not send a copy of your federal return, credit schedules (other than Utah schedules TC-40A, TC-40B, TC-40C, TC-40S and/or TC-40W), worksheets, or other documentation with your Utah return. Keep these, along with any receipts, with your tax records. **You may have to provide this information later to support entries on your Utah return.**

## Recordkeeping

Keep copies of any receipts, state forms, worksheets, credit authorization forms and other documentation to support any income, deduction, exemption and credit you have reported. **You may be asked to provide this information later to verify entries on your Utah return.**

## Rounding Off to Whole Dollars

Round off cents to the nearest whole dollar. Round down if under 50 cents; round up if 50 cents and above. **Do not enter cents anywhere on the return.**

## Penalties

Utah law (UC §59-1-401) provides penalties for not filing tax returns by the due date, not paying tax due on time, not pre-paying enough on extension returns, and not filing information returns or supporting schedules. See [tax.utah.gov/billing/penalties-interest](http://tax.utah.gov/billing/penalties-interest) and Pub 58, *Utah Interest and Penalties* at [tax.utah.gov/forms-pubs/pubs](http://tax.utah.gov/forms-pubs/pubs). You can calculate penalties by using the online *Penalty and Interest Calculator* at [taxexpress.utah.gov](http://taxexpress.utah.gov).

## Interest

(In addition to penalties due)

Interest is assessed on underpayments from the due date until the liability is paid in full. The interest rate for 2016 is 2 percent. Use the online Penalty and Interest Calculator at [taxexpress.utah.gov](http://taxexpress.utah.gov) or Pub 58, *Utah Interest and Penalties* at [tax.utah.gov/forms-pubs/pubs](http://tax.utah.gov/forms-pubs/pubs).

## Domicile Defined

(UC §59-10-136)

### Utah Domicile

For Utah tax purposes, a person is considered domiciled in Utah under the following conditions:

#### Test 1

1. You or your spouse has claimed a dependent on your federal tax return and the dependent is enrolled in a Utah public K-12 school (unless you are a noncustodial parent who is divorced from a custodial parent).
2. You or your spouse is enrolled as a resident student in a Utah state institution of higher education.

#### Test 2

There is a rebuttable presumption you or your spouse is domiciled in Utah (i.e., you are domiciled in Utah unless you can prove otherwise) if either of you:

1. claims a residential exemption for a primary residence under UC §59-2, Property Tax Act;
2. is registered to vote in Utah; or
3. claims Utah residency for purposes of filing your income tax return.

#### Test 3

Even if you or your spouse does not meet any of the conditions above, you are still domiciled in Utah if:

1. either you or your spouse has a permanent home in Utah to which either of you returns after being absent; and
2. you or your spouse has voluntarily settled in Utah, not for a special or temporary purpose, but with the intent of making a permanent home.

Whether or not you or your spouse has a permanent home in Utah is based on a preponderance of the evidence, taking into consideration all of the following facts and circumstances (i.e., we will weigh the following facts and circumstances to decide if you have a permanent home in Utah):

- You or your spouse has a driver's license in Utah.



- You or your spouse claims an exemption for a dependent who is enrolled as a resident student in a Utah state institution of higher education.
- The nature and quality of your living accommodations in Utah compared to another state.
- You have a spouse or dependent in Utah for whom you or your spouse claims a federal tax exemption.
- The physical location where you or your spouse earns income.
- The state of registration of a vehicle owned or leased by you or your spouse.
- You or your spouse has a membership in a church, club or similar organization in Utah.
- You or your spouse lists a Utah address on mail, a telephone listing, a listing in an official government publication, other correspondence, or similar item.
- You or your spouse lists a Utah address on a federal or state tax return.
- You or your spouse claims Utah residency on a document filed with or provided to a court or other governmental entity.
- You or your spouse fails to obtain a permit or license normally required of a resident in the state where you claim to have domicile.
- You or your spouse has a dependent child who is in the custody of a former spouse and who is enrolled in a Utah public K-12 school.

## No Utah Domicile

You do not have a Utah domicile if you are absent from Utah for at least 761 consecutive days and during this time you or your spouse:

1. does not return to Utah for more than 30 days in a calendar year,
2. does not claim an exemption on their federal tax return for a dependent who is enrolled in a Utah public K-12 school (unless you are the noncustodial parent),
3. is not enrolled in a Utah state institution of higher education as a resident student,
4. does not claim the residential exemption for property tax on your primary residence in Utah, or
5. does not claim Utah as your home for federal tax purposes.

An absence from the state begins on the later of the date you or your spouse leaves Utah and ends on the day you or your spouse returns to and stays in Utah for more than 30 days in a calendar year.

If you do not have Utah domicile you may choose to be considered as having a Utah domicile by filing a Utah resident income tax return.

If you are considered to have domicile in Utah, your spouse is also considered to have domicile in Utah. This rule does not apply if you are legally separated or divorced, or you file your federal returns as married filing separately.

You must file a Utah income tax return (or amended return) and pay any penalty and interest that apply if you did not file a Utah return based upon your belief that you did not meet the domicile criteria.

## Resident Defined

A Utah resident is a person who:

1. is domiciled in Utah for the entire year, even if temporarily outside of Utah for an extended period of time;
2. is domiciled in Utah for any period of time during the taxable year, but only for the duration of that period; or
3. even though domiciled outside Utah, maintains a place of abode in Utah and spends 183 or more days of the taxable year in Utah.

When determining whether a person spends 183 or more days in Utah, a "day" means a day in which the person spends more time in Utah than in any other state.

These rules do not apply to military personnel or their spouses who are in Utah on military assignment, unless they are Utah residents.

All income received during the period of Utah residency is taxable in Utah, regardless of where that income is earned, unless specifically exempted.

See Tax Commission rule R865-91-2 at [tax.utah.gov/commission-office/rules](http://tax.utah.gov/commission-office/rules) for more information.

## Nonresident Defined

A nonresident is a person who was not domiciled in Utah or was in Utah for temporary purposes for less than 183 days during the taxable year or does not maintain a place of abode in Utah. Income received by a nonresident from Utah sources is taxable in Utah. In determining whether a person spends 183 or more days in Utah, a "day" means a day in which the person spends more time in Utah than in any other state.

## Part-Year Resident Defined

A part-year resident is a person who is a Utah resident for part of the year and a nonresident for part of the year. All income received during the period of Utah residency is taxable in Utah, regardless of where that income is earned, unless specifically exempted. Income from Utah sources is taxable in Utah during the period of nonresidency.

## Military Personnel

### Residents

Utah residents in the military do not lose their Utah residency or domicile solely by being absent due to military orders. They must file a Utah income tax return on all income, regardless of the source. If tax must be paid to another state on nonmilitary income, a credit may be allowed for the tax paid to the other state. If claiming this credit, complete and attach form TC-40S, *Credit for Income Tax Paid to Another State*.

### Nonresidents

Nonresidents stationed in Utah solely due to military orders are not subject to Utah tax on their military pay. However, nonresident military personnel residing in Utah and receiving income from Utah sources (other than active duty military pay) must file a Utah income tax return and pay any tax due on that other income. See page 18 and Pub 57, *Military Personnel Instructions*.

## Married Couples

The nonresident spouse of a nonresident active military service member may be exempt from Utah tax on income received in Utah under certain conditions. See page 18.

If one spouse is a full-year Utah resident and the other spouse is a full-year nonresident, they may file their federal return as married filing jointly and file their Utah returns as married filing separately. See Pub 57, *Military Personnel Instructions*. If either spouse is a part-time resident, they cannot file using these special instructions but must file their Utah return using the same filing status as on their federal return.

## Native Americans

Native Americans who earn income in Utah must file a Utah tax return.

1. Enrolled members of a Native American tribe or nation in Utah, who live and work on the reservation where they are enrolled, are exempt from Utah income tax on income earned on the reservation. See page 17.
2. Enrolled members of the Ute Tribe who work on the Uintah and Ouray Reservation and live on land removed from that reservation under *Hagen v. Utah* (510 U.S. 399 (1994)) are exempt from Utah income tax on income earned on the reservation. See page 17.

See [incometax.utah.gov/subtractions/native-american](http://incometax.utah.gov/subtractions/native-american).

## Students

### Residents

A Utah resident who is a student at a non-Utah school (full-time or part-time) must file a Utah return and pay tax on all income, regardless of the source. If income tax must be paid to another state on income also taxed by Utah, a credit may be allowed for tax paid to the other state. To claim the credit, complete and attach form TC-40S, *Credit for Income Tax Paid to Another State*. Do not send a copy of the other state's return with your Utah return. Keep the other state's return and all related documents with your records.

### Nonresidents

A nonresident student attending a Utah school must file a Utah income tax return and pay Utah tax on wages, rental income, business income, etc., earned or received from Utah sources.

## Injured Spouse

If your spouse had outstanding Utah tax liabilities with the Tax Commission before your marriage, any refund on a joint return may be used to pay that liability. You may be able to claim part or all of a refund under the injured spouse provisions.

If another state or federal agency or other entity claimed your refund to pay debt owed them, you must contact that agency or entity directly.

See more information at [tax.utah.gov/extension/innocent](http://tax.utah.gov/extension/innocent).

## Innocent Spouse

If your spouse did not report income or claimed false deductions or credits and you did not receive any benefit, you may be entitled to relief from the tax liability. See more information at [tax.utah.gov/extension/innocent](http://tax.utah.gov/extension/innocent).

## Amended Return

**To amend a previously-filed return, use the tax forms and instructions for the year you are amending.** Get prior year forms and instructions at [tax.utah.gov/forms-pubs/previousyears](http://tax.utah.gov/forms-pubs/previousyears).

Amend your return if you discover an error on your Utah or federal return after it has been filed, or your federal return is audited or adjusted by the IRS in a way that affects your Utah return. You must amend your Utah return within 90 days of the IRS's final determination.

To qualify for a refund or credit, you must file an amended return within three years after the original return was due. A return filed before the due date is considered filed on the due date. If an amended return must be filed based on changes made by the IRS, you must file your claim for refund or credit within two years after the Utah amended return had to be filed.

### How to Amend a 2015 Utah Individual Income Tax Return

- A. On the top of TC-40, page 1, on the "Amended Return" line, enter the code number from the following list that best describes your **Reason for Amending**:

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#### Reason-for-Amending Codes (enter on return)

- 1 You filed an amended federal return with the IRS. Attach a copy of your amended federal return, form 1040X. (If amending for a net operating loss, do not use code 1, use code 4 - see below.)
  - 2 You made an error on your Utah return. Attach an explanation of the error.
  - 3 Your federal return was changed by an IRS audit or adjustment and it affects your Utah return. Attach a copy of the IRS adjustment.
  - 4 You had a net operating loss. Utah treats net operating losses the same as the federal return. If any part of your amended return is from a net operating loss carryback, use code 4 and complete a Utah return for each year you are amending. Attach a copy of your amended federal return, form 1040X or 1045. Your documentation must clearly show the year you experienced the loss.
  - 5 Other. Attach an explanation to your return.
- 
- B. Enter the corrected figures on the return and/or schedules.
  - C. Enter all other amounts as shown on your original return. If you received a refund on your original return, enter the amount of the previous refund on line 29 of your 2015 amended return. If you paid with the original return or made subsequent tax payments before filing the amended return, enter the total previous payments on line 37 of your 2015 amended return. Contributions on line 28 cannot be changed after the original return is filed.
  - D. Submit the amended return with all schedules, including copies of those schedules that did not change from the original filing.
  - E. **Do not submit a copy of your original return with your amended return.**

# TC-40 - Line-by-Line Instructions

## TC-40, Page 1

**NOTE:** Enter your Social Security number, phone number, and ZIP+4 as straight numbers, without brackets or hyphens/dashes.

### Amended Return

To amend a previously-filed return, see the instructions on page 5. Enter the "reason-for-amending" code in the field at the top of the return.

### Name, Address, Social Security Number

Your name(s) and Social Security number(s) must match your Social Security card(s). If filing married jointly or separately, also enter your spouse's name and Social Security number.

#### Social Security Number

You must provide your Social Security number on your return. All information on the income tax return is protected from unauthorized disclosure by federal and state law.

#### Foreign Address

If your address is in a foreign country, enter the mailing address where indicated. Enter the foreign city, state/province and postal code in the City field. Abbreviate if necessary. Leave the State and Zip Code fields blank. Enter only the foreign country name in the "Foreign Country" field. This is a United States Postal Service requirement.

#### Deceased Taxpayer

If you are filing for a taxpayer who has died, enter the deceased person's name and Social Security number and your mailing address and telephone number. Complete TC-40, page 3, Part 1 if the taxpayer or spouse died in 2015 or 2016.

## Line 1. Filing Status

Enter the code that matches the filing status from your federal return:

**1040 and 1040A**, lines 1 through 5

**1040EZ**, No federal filing status listed. Select filing status code 1 or 2, whichever applies.

## Line 2. Exemptions



**On lines 2a through 2c, enter the same number of exemptions claimed on your federal return.**

2a Enter "1" if you claim your own exemption on your federal return. Enter "0" if someone else, such as a parent, is claiming you as their dependent on their federal return. Enter "0" if you checked "You" on line 5 of your 1040EZ.

2b Enter "1" if you claim your spouse as an exemption on your federal return. Enter "0" if someone else, such as a parent, is claiming your spouse as their dependent on their federal return. Enter "0" if you checked "Spouse" on line 5 of your 1040EZ.

2c Enter the number of dependents you are claiming on line 6c of the federal return 1040 or 1040A.

2d Enter the number of dependents with a disability exemption you are claiming. Complete form TC-40D, *Dependent with*

*a Disability Exemption*, for each dependent claimed each year (see explanation below). Do not send form TC-40D with your return. Keep the form and all related documents with your records.

2e Add all exemptions on lines 2a through 2d and enter the total.

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### FYI: Dependent with a Disability Exemption Qualification (UC §59-10-1018)

#### Dependent Child with a Disability

A dependent child with a disability is:

1. a person 21 years of age or younger who is claimed as a dependent on the taxpayer's federal individual tax return for the year;
2. not the taxpayer or the taxpayer's spouse; and
3. either:
  - a. an eligible student with a disability (see below), or
  - b. identified under guidelines of the Department of Health as qualified for Baby Watch Early Intervention Program for Infants and Toddlers.

For more information about Baby Watch, contact the Utah Department of Health, Baby Watch Early Intervention Program for Infants and Toddlers, PO Box 144720, Salt Lake City, UT 84114-4720; 801-273-2998 or 1-800-961-4226.

#### Eligible Student with a Disability

An eligible student with a disability is:

1. determined eligible by an IEP team under State Board of Education special education rules under Title 63G, Chapter 3, Utah Administrative Rulemaking Act as having a disability classified as autism, deafness, preschool developmental delay, dual sensory impairment (deaf/blind), hearing impairment, intellectual disability, multi-disability, orthopedic impairment, other health impairment, traumatic brain injury, or visual impairment;
2. **not** receiving residential services from the Division of Services for People with Disabilities created under Section 62A-5-102 or a school established under Title 53A, Chapter 25b, Utah Schools for the Deaf and the Blind; and
3. enrolled in an public education program for students with disabilities authorized under §53A-15-301, or is a recipient of a scholarship awarded under Title 53A, Chapter 1a, Part 7, Carson Smith Scholarships for Students with Special Needs Act.

For more information contact your local school district or charter school, local school, or the Utah State Office of Education, 250 East 500 South, PO Box 144200, Salt Lake City, UT 84114-4200; 801-538-7500.



**Dependent Adult with a Disability**

A dependent adult with a disability is:

1. a person 18 years of age or older who is claimed as a dependent on the taxpayer's federal individual tax return for the year;
2. not the taxpayer or the taxpayer's spouse;
3. eligible for services under Title 62A, Chapter 5, Services for People with Disabilities; and
4. not enrolled in an education program for students with disabilities authorized under §53A-15-301.

For more information contact the Division of Services for People with Disabilities, 195 N 1950 W, SLC, UT 84116; 1-844-275-3773; [dspd.utah.gov](http://dspd.utah.gov).

Get form TC-40D online at [tax.utah.gov/forms-pubs/forms](http://tax.utah.gov/forms-pubs/forms) or by calling or writing the Tax Commission or one of the agencies noted above.

**Line 3. Election Campaign Fund**  
(UC §59-10-1311)

If your Utah income tax liability on line 27 plus line 30 is \$2 or more (\$4 if married filing jointly), you may contribute \$2 to the campaign fund for any of the qualified parties listed on the return. If this is a joint return, your spouse may also contribute \$2 to the party of his or her choice. This contribution will not reduce your refund or increase the tax amount you owe.

**Line 4. Federal Adjusted Gross Income**

Enter your federal adjusted gross income (FAGI) from your federal return:

<b>1040</b> , line 37	<b>1040NR</b> , line 36
<b>1040A</b> , line 21	<b>1040NR-EZ</b> , line 10
	<b>1040EZ</b> , line 4

**Nonresidents and part-year residents:** Enter the full amount of your federal adjusted gross income from your federal return (as noted above), not just your Utah income.

**Line 5. Additions to Income**

Enter the total from TC-40A, Part 1.

Complete TC-40A, Part 1 if you have any of the following additions to income:

- Lump sum distribution
- Medical care savings account (MSA) addback
- Utah Educational Savings Plan (UESP) 529 plan addback
- Child's income excluded from parent's return
- Municipal bond interest
- Untaxed income of a resident trust
- Untaxed income of a nonresident trust
- Equitable adjustments

**Line 6. Total Income**

Add line 4 and line 5.

**Line 7. State Tax Refund Included on Federal Form 1040**  
(UC §59-10-114(2)(c))

If you itemized your deductions on your 2014 federal form 1040, enter the amount reported on your 2015 federal form 1040, line 10. Otherwise, leave this line blank.

**Line 8. Subtractions from Income**

Enter the total from TC-40A, Part 2.

Complete TC-40A, Part 2 if you have any of the following subtractions from income:

- Interest from U. S. Government obligations
- Native American income
- Railroad retirement income
- Equitable adjustments
- Nonresident active duty military pay
- State tax refund distributed to beneficiary of trust
- Nonresident military spouse income

**Line 9. Utah Taxable Income (Loss)**

Subtract the total of lines 7 and 8 from line 6.

**Line 10. Utah Tax Calculation**

Multiply line 9 by 5 percent (.05). If the result is zero or less, enter "0."

**FYI: Taxpayer Tax Credit (lines 11 - 20)**  
(UC §59-10-1018)

You may be allowed a credit against your Utah tax based on the total of your Utah exemptions and adjusted federal itemized deductions or standard deduction. The credit phases out for income over a specific amount, based upon filing status.

**Line 11. Exemption Amount**  
(UC §59-10-1018(2)(b)(i))

The Utah personal exemption is **\$3,000**.

If your federal adjusted gross income on TC-40, line 4, is **less than or equal to** the amount in the **AGI Table** below for your filing status, multiply **\$3,000** by the total number of exemptions shown in box 2e and enter the result.

If your federal adjusted gross income on line 4 **exceeds** the amount in the **AGI Table** below for your filing status, you are subject to a reduction in your exemption amount. Multiply your federal exemption amount from form 1040 line 42, 1040A line 26, or 1040NR line 39, by 0.75 and enter the result.

<b>AGI Table</b>	<b>Filing Status</b>
\$154,950	Married-separate
\$258,250	Single
\$284,050	Head of household
\$309,900	Married-joint or qualifying widow(er)

**Note:** If your federal adjusted gross income on line 4 exceeds the amount in the AGI Table and you claim a dependent with a disability exemption on line 2d, complete the following worksheet to determine your Utah exemption amount.

### High Income Worksheet for Disabled Exemption

1. Amount from federal form 1040 line 42, 1040A line 26, or 1040NR line 40 1 \_\_\_\_\_
2. Number of exemptions from federal form 1040 or 1040A line 6d or 1040NR line 7d 2 \_\_\_\_\_
3. Divide line 1 by line 2 and enter results 3 \_\_\_\_\_
4. Multiply the amount on line 3 by 75% (0.75) 4 \_\_\_\_\_
5. Number of Utah exemptions on TC-40 line 2e 5 \_\_\_\_\_
6. Multiply line 4 by line 5. 6 \_\_\_\_\_

Enter this amount on TC-40, line 11

### Line 12. Federal Standard or Itemized Deductions

Enter the amount of your federal standard or itemized deductions, whichever you claimed on your federal return.

#### Itemized Deductions

If you itemized your deductions on your federal return, enter that same amount on line 12. This amount is found on federal form:

**1040**, line 40    **1040NR**, line 38    **1040NR-EZ**, line 11

#### Standard Deduction

If you used the standard deduction on your federal return, enter that same amount on line 12. This amount is found on federal form:

**1040**, line 40    **1040A**, line 24  
**1040EZ**, if you checked either box on line 5 of federal form 1040EZ, enter the amount from line E of the worksheet on the back of form 1040EZ. If you are single and did not check a box on line 5, enter \$6,300. If you are married filing joint and did not check a box on line 5, enter \$12,600.

### Line 13. Total Exemptions and Standard/Itemized Deductions

Add line 11 and line 12.

### Line 14. State Income Tax Deducted on 2015 Federal Schedule A

**TIP** If you did not itemize your deductions on federal form 1040 Schedule A, leave this line blank.

If you claimed any state and local income tax paid as an itemized deduction on federal form 1040, Schedule A, line 5, enter that amount on line 14. **Do not enter any sales tax from Schedule A, line 5.**

#### Nonresident Aliens

If you claimed any state or local tax paid as an itemized deduction, enter the amount from your federal form 1040NR, Schedule A, line 1, or the amount deducted as itemized deductions on federal form 1040NR-EZ, line 11.

#### High Income Earners

If your federal adjusted gross income on TC-40, line 4, is MORE than the amount in the **AGI Table** below for your filing status, complete the **Line 14 Worksheet**.

AGI Table	Filing Status
\$154,950	Married-separate
\$258,250	Single
\$284,050	Head of household
\$309,900	Married-joint or qualifying widow(er)

### Line 14 Worksheet

1. Add lines 4, 9, 15, 19, 20, 27 and 28 on federal Schedule A 1 \_\_\_\_\_
2. Add lines 4, 14 and 20, plus any gambling and casualty or theft losses included on line 28 of federal Schedule A 2 \_\_\_\_\_

If the amount on line 2 is greater than the amount on line 1, you do not need to complete this worksheet. Enter on line 14 the state income tax from federal Schedule A, line 5.

If the amount on line 1 is greater than the amount on line 2, complete the rest of this worksheet.

3. Subtract line 2 from line 1 3 \_\_\_\_\_
4. Enter the amount from federal Schedule A, line 29 4 \_\_\_\_\_
5. Subtract line 4 from line 1 5 \_\_\_\_\_
6. Subtract line 5 from line 3 6 \_\_\_\_\_
7. Divide line 6 by line 3 (decimal) 7 \_\_\_\_\_
8. Multiply the amount on federal Schedule A, line 5 by the decimal on line 7. 8 \_\_\_\_\_

### Line 15. Total Exemptions and Federal Deductions

Subtract line 14 from line 13.

### Line 16. Initial Credit Before Phase-out

Multiply line 15 by 6 percent (.06).

### Line 17. Base Phase-out Amount

Enter the following base phase-out amount determined by your filing status shown on line 1.

Filing Status	Base Amount
Single	\$13,805
Married filing jointly	\$27,610
Married filing separately	\$13,805
Head of household	\$20,707
Qualifying widow(er)	\$27,610

### Line 18. Income Subject to Phase-out

Subtract line 17 from line 9. If the result is zero or less, enter "0".

### Line 19. Phase-out Amount

Multiply line 18 by 1.3 percent (.013). This is the credit phase-out amount.

### Line 20. Taxpayer Tax Credit

Subtract the phase-out amount on line 19 from the initial credit on line 16. If the result is zero or less, enter "0".

## Line 21. Qualified Exempt Taxpayers

If your federal adjusted gross income is less than or equal to the sum of your federal exemption amount and your federal standard deduction, you are exempt from Utah income tax. For this purpose, the federal standard deduction **does not** include the extra deductions for age, blindness, sales tax on new vehicle purchase, or disaster loss.

Complete the worksheet to see if you qualify.

### Qualified Exempt Taxpayer Worksheet (Line 21)

1. Enter the federal adjusted gross income from: 1 \_\_\_\_\_  
**1040**, line 37    **1040NR**, line 36  
**1040A**, line 21    **1040NR-EZ**, line 10  
**1040EZ**, line 4

2. Enter your standard deduction. 2 \_\_\_\_\_

**Note:** If your standard deduction was limited, enter the amount allowed on your federal return. Federal 1040NR and 1040NR-EZ filers, enter "0". Otherwise, see the following for your filing status:

- a. **Single:** Enter \$6,300 (if you filed federal form 1040EZ and checked the box on line 5, enter the amount from line E on back of your 1040EZ form)
- b. **Head of Household:** Enter \$9,250
- c. **Married filing joint:** Enter \$12,600 (if you filed federal form 1040EZ and checked either box on line 5, enter the amount from line E on back of your 1040EZ form)
- d. **Married filing separate:** If your spouse did not itemize, enter \$6,300. If your spouse itemized, enter "0".
- e. **Qualifying widow(er):** Enter \$12,600
3. Enter your exemption amount from: 3 \_\_\_\_\_  
**1040**, line 42    **1040NR**, line 40  
**1040A**, line 26    **1040NR-EZ**, line 13  
**1040EZ**, if you checked either box on line 5, enter the amount from line F on back of your 1040EZ form. If you are single and did not check a box on line 5, enter \$4,000. If you are married filing jointly and did not check a box on line 5, enter \$8,000.
4. Add lines 2 and 3 4 \_\_\_\_\_
5. Subtract line 4 from line 1. If the amount is less than zero, enter "0". 5 \_\_\_\_\_

If the amount on line 5 of this worksheet is **more than zero**, leave the box on TC-40, line 21 blank and go to line 22.

If the amount on line 5 of this worksheet is **zero**, you are exempt from Utah income tax. Enter "X" in the box on TC-40, line 21 and enter "0" on line 22. Then complete the rest of the return.

## Line 22. Utah Income Tax

Subtract the taxpayer tax credit on line 20 from the tax calculated on line 10. If the result is zero or less, enter "0".

If you qualified as exempt from Utah tax (see worksheet for line 21) and checked the box on line 21, enter "0".

## TC-40, Page 2

### Line 23. Tax from Page 1

Enter the Utah income tax from line 22 (page 1).

### Line 24. Apportionable Nonrefundable Credits

Enter the total from TC-40A, Part 3.

Complete TC-40A, Part 3 if you can claim any of these credits:

- Capital Gain Transactions Credit
- Retirement Tax Credit
- Utah Educational Savings Plan (UESP) 529 Plan Credit
- Medical Care Savings Account (MSA) Credit
- Health Benefit Plan Credit
- Qualifying Solar Project Credit
- Gold and Silver Coin Sale Credit

**TIP** Apportionable nonrefundable credits can reduce your income tax to zero, but cannot result in a refund.

See instructions for TC-40A, Part 3 on page 18.

### Line 25. Enter Tax

**Note:** Apportionable nonrefundable credits cannot exceed the tax liability on the return.

**Full-year residents:** Subtract line 24 from line 23 and enter the result. Do not enter an amount less than zero. Complete the rest of the return.

**Nonresidents and part-year residents:** Subtract line 24 from line 23 and enter the result on TC-40B, *Non or Part-year Resident Schedule*, line 37. Do not enter an amount less than zero. Complete TC-40B and enter the tax from TC-40B, line 38 on TC-40, line 25. Complete the rest of the return.

See instructions for TC-40B on page 26.

### Line 26. Nonapportionable Nonrefundable Credits

Enter the total from TC-40A, Part 4.

Complete TC-40A, Part 4 if you can claim any of these credits:

- At-Home Parent Tax Credit
- Qualified Sheltered Workshop Cash Contribution Credit
- Clean Fuel Vehicle Credit
- Historic Preservation Credit
- Enterprise Zone Credit
- Low-Income Housing Credit
- Recycling Market Development Zone Credit
- Credit for Increasing Research Activities in Utah
- Carryover Credit for Machinery and Equipment Used to Conduct Research
- Credit for Income Tax Paid to Another State
- Live Organ Donation Expenses Credit
- Renewable Residential Energy Systems Credit
- Combat Related Death Credit
- Veteran Employment Tax Credit
- Employing Persons Who are Homeless Tax Credit



**TIP** Nonapportionable nonrefundable credits can reduce your income tax to zero, but cannot result in a refund.

See instructions for TC-40A, Part 4, on page 21.

**Line 27. Subtract Line 26 from Line 25**

Nonapportionable nonrefundable credits cannot exceed your tax liability. If the total credits on line 26 is more than or equal to the tax on line 25, enter "0".

**Line 28. Voluntary Contributions**

Enter the total of your voluntary contributions from TC-40, Part 4. The contributions will add to your tax due or reduce your refund. Once made, you cannot change a contribution on an amended return.

**Line 29. Amended Return Only - Previous Refund**

This line is **only** for an amended return. Enter the total of all refunds, credits, and offsets of state income tax received for the tax year being amended. Do not include refund interest.

**Line 30. Recapture of Low-Income Housing Credit**

If you claimed the Utah low-income housing credit in a previous year and then disposed of the building or an ownership interest, or if the qualified basis of the building has decreased, you may have to recapture the credit. See form TC-40LIC for instructions.

**Line 31. Utah Use Tax**

Use tax is a tax on goods and taxable services purchased for use, storage or other consumption in Utah during the taxable year and applies only if sales tax was not paid at the time of purchase. If you purchased an item from an out-of-state seller, including Internet, catalog, radio and TV purchases, and the seller did not collect sales tax on that purchase, you must pay the use tax directly to the Tax Commission. If you have a Utah sales tax license/account, include the use tax on your sales tax return. If you do not have a Utah sales tax license/account, report the use tax on line 31 of TC-40.

You may take a credit for sales or use tax paid to another state (but not a foreign country). If the other state's tax rate is lower than Utah's, you must pay the difference. If the other state's tax rate is more than Utah's, no credit or refund is given. If sales tax was paid to more than one state, complete the worksheet below for each state. Add lines 8 on all worksheets, and enter the total on line 31.

Sales and use tax rates vary throughout Utah. Use the Use Tax Rate Chart below to get the rate for the location where the merchandise was delivered, stored, used, or consumed. Use the county tax rate if the city is not listed.

The tax on grocery food bought through the Internet or a catalog is 3 percent. Grocery food must be sold for ingestion or chewing by humans and consumed for taste or nutritional value. Grocery food does not include alcoholic beverages or tobacco. See Pub 25, *Sales and Use Tax*, for more information.

**Utah Use Tax Worksheet for Line 31**

1. Amount of purchases (except grocery food) subject to use tax 1 \_\_\_\_\_
2. Use tax rate (decimal from *Use Tax Rate Chart*) 2 \_\_\_\_\_
3. Multiply line 1 by line 2 3 \_\_\_\_\_
4. Amount of grocery food purchases subject to use tax 4 \_\_\_\_\_
5. Multiply line 4 by 3% (.03) 5 \_\_\_\_\_
6. Add line 3 and line 5 6 \_\_\_\_\_
7. Credit for sales tax paid to another state on use tax purchases 7 \_\_\_\_\_
8. Use tax due (subtract line 7 from line 6) (If less than zero, enter "0") 8 \_\_\_\_\_

**Use Tax Rate Chart (Effective Dec. 31, 2015)**

<b>.0595</b> Beaver County	<b>.0595</b> Morgan County
.0695 Beaver City	<b>.0595</b> Piute County
<b>.0595</b> Box Elder County	<b>.0595</b> Rich County
.0650 Brigham City, Perry, Willard	.0755 Garden City
.0695 Snowville	<b>.0685</b> Salt Lake County
<b>.0630</b> Cache County	.0705 Murray, South Salt Lake
.0655 Cache Valley Transit, Hyde Park, Lewiston, Millville	.0835 Alta
.0660 Hyrum, Logan, Nibley, N. Logan, Providence, Richmond, River Heights, Smithfield	<b>.0595</b> San Juan County
<b>.0595</b> Carbon County	.0635 Blanding, Monticello
.0605 Helper	<b>.0595</b> Sanpete County
.0635 Price	.0605 Centerfield, Mayfield
.0625 Wellington	.0625 Ephraim, Fairview, Mt. Pleasant
<b>.0695</b> Daggett County	.0635 Gunnison
<b>.0650</b> Davis County	<b>.0595</b> Sevier County
.0660 Bountiful, Centerville, Clearfield, Farmington, N. Salt Lake, W. Bountiful, Woods Cross	.0605 Aurora, Redmond
<b>.0595</b> Duchesne County	.0635 Richfield, Salina
.0605 Duchesne City	<b>.0605</b> Summit County
.0635 Roosevelt	.0635 Snyderville Basin Transit
<b>.0595</b> Emery County	.0795 Park City
.0775 Green River	<b>.0595</b> Tooele County
<b>.0695</b> Garfield County	.0625 Erda, Grantsville, Lakepoint, Lincoln, Stansbury Park
.0795 Boulder, Panguitch, Tropic	.0635 Tooele City
.0805 Bryce Canyon, Escalante	<b>.0605</b> Uintah County
<b>.0595</b> Grand County	.0635 Naples, Vernal
.0785 Moab	<b>.0675</b> Utah County
<b>.0595</b> Iron County	.0685 American Fork, Cedar Hills, Lindon, Orem
.0605 Cedar City	<b>.0595</b> Wasatch County
.0795 Brian Head	.0625 Heber
<b>.0595</b> Juab County	.0705 Independence
.0620 Santaquin South	.0735 Midway
.0625 Nephi	.0785 Park City East
<b>.0695</b> Kane County	<b>.0605</b> Washington County
.0795 Kanab, Orderville	.0635 Hurricane, Ivins, La Verkin, St. George, Santa Clara, Washington City
<b>.0595</b> Millard County	.0765 Springdale
	<b>.0595</b> Wayne County
	<b>.0685</b> Weber County
	.0705 Falcon Hill Riverdale, Riverdale

**Line 32. Total Tax, Use Tax and Additions to Tax**

Add lines 27 through 31.

**Line 33. Utah Income Tax Withheld**

Enter the total from form TC-40W, Part 1.

Complete TC-40W, Part 1, listing each W-2 and 1099 with Utah withholding tax. If you have more than four withholding forms, use additional TC-40Ws.

See instructions for TC-40W on page 27.

**Keep withholding forms with your records. Do not attach them to your return. Processing will be delayed and we may reject your withholding credit if you do not complete form TC-40W, Part 1 with all required information.**

### Line 34. Credit for Utah Income Tax Prepaid

Prepayments include payments made with form TC-546, *Individual Income Tax Prepayment Coupon*, and any amount of the previous year's refund applied to your current tax liability.

### Line 35. Pass-through Entity Withholding Tax Credit (UC §59-10-1103)

Enter the total from TC-40W, Part 3.

Complete TC-40W, Part 3 if you are claiming credit for any Utah income tax withheld or paid on your behalf by a pass-through entity (partnership, LLC, LLP, S corporation or trust) to which you belong.

Keep Utah Schedule K-1 and all other related documents with your records. Do not attach them to your Utah return. Processing will be delayed, and we may reject your withholding credit if you do not complete TC-40W, Part 3 with all required information.

See instructions for TC-40W, Part 3 on page 11.

### Line 36. Mineral Production Withholding Tax Credit (UC §59-6-102(3))

Enter the total of Utah mineral production withholding tax from TC-675R or Utah Schedule K-1.

Complete TC-40W, Part 2 if you are claiming credit for Utah mineral production withholding tax.

The mineral production company on form TC-675R must provide the following information to you:

1. the company's federal employer identification number (EIN),
2. the company's Utah mineral production withholding account number, and
3. your share of the mineral production withholding tax.

Keep all TC-675Rs and Utah Schedule K-1(s) with your records. Do not attach them to your Utah return. Processing will be delayed, and we may reject your mineral production withholding credit if you do not complete TC-40W, Part 2 with all required information.

See instructions for TC-40W, Part 2 on page 28.

### Line 37. Amended Return Only - Previous Payment

Use this line **only** for an amended return. Enter the total tax paid with the original return plus any later tax payments for the tax year being amended. Do not include on this line any penalty, interest or fees paid on the previous return.

### Line 38. Refundable Credits

Enter the total from TC-40A, Part 5.

Complete TC-40A, Part 5 if you can claim any of the following credits:

- Renewable Commercial Energy Systems Tax Credit
- Targeted Business Tax Credit
- Special Needs Adoption Credit
- Agricultural Off-highway Gas/Undyed Diesel Credit
- Farm Operation Hand Tools Credit

See instructions for TC-40A, Part 5, on page 25.

### Line 39. Total Withholding and Refundable Credits

Add lines 33 through 38.

### Line 40. Tax Due

If line 32 is more than line 39, subtract line 39 from line 32. This is the tax you owe.

### Line 41. Penalty and Interest

If you are filing your return or paying any tax late, you may owe penalties and interest. Calculate your penalty and interest by using the Penalty and Interest Calculator at [taxexpress.utah.gov](http://taxexpress.utah.gov) or by following the instructions in Pub 58, *Utah Interest and Penalties*. We will send you a bill if you do not pay the penalties and interest with your return or if the penalty and/or interest is calculated incorrectly.

#### Penalties

You may receive a penalty for not filing your return on time and for not paying any tax due on time. The penalties are a percentage of the unpaid tax, based on the number of days late. See instructions to calculate penalties at [tax.utah.gov/billing/penalties-interest](http://tax.utah.gov/billing/penalties-interest) and in Pub 58, *Utah Interest and Penalties*. Include these penalties on line 41, if applicable.

The penalty for underpaying an extension prepayment is 2 percent of the unpaid tax per month of the extension period. If the return is not filed by the extension due date, failure to file and pay penalties will apply as if the extension had not been granted. Also, include this penalty on line 41, if applicable.

There is no late filing penalty (including on an amended return) if you have no tax due on the return.

#### Interest

Calculate interest from the due date (April 18, 2016) to the date paid. The 2016 rate is 2 percent. Include this interest on line 41, if applicable.

### Line 42. Total Due - Pay This Amount

Add any penalty and interest you owe on line 41 to the tax on line 40. Pay this amount online at [taxexpress.utah.gov](http://taxexpress.utah.gov) or pay with your return and include a TC-547 coupon with your payment.

#### Payment Options

You may pay your tax online with your credit card or with an electronic check (ACH debit). Online payments may include a service fee. Follow the instructions at [taxexpress.utah.gov](http://taxexpress.utah.gov).

You may also mail your check or money order payable to the "Utah State Tax Commission" with your return. Write your daytime phone number and "2015 TC-40" on your check. **Do not staple** your check to your return. Remove any check stub before sending. **Do not mail cash** with your return. The Tax Commission is not liable for cash lost in the mail. **Include the TC-547 coupon with your payment.**

Mail your payment, coupon and Utah return to the Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134-0266.

**If filing a paper return, allow at least 90 days for your return to be processed.**

**Payment Agreement Request**

**TIP** A payment agreement plan cannot be set up until your return is processed.

If you cannot pay the full amount you owe, use Taxpayer Access Point (TAP) at [taxexpress.utah.gov](http://taxexpress.utah.gov) and click on "Request Pay Plan or e-reminder." Or you may contact the Tax Commission at 801-297-7703, or 1-800-662-4335 ext. 7703 (outside the SLC area).

Access TAP at [taxexpress.utah.gov](http://taxexpress.utah.gov). It allows many free services, including e-file and e-pay, request a payment plan and provide an email address to receive a payment plan reminder email.

Payment plan requests will be considered after your return is processed. If your plan request is accepted, you will receive an email stating the terms and conditions of the agreement. A payment plan does not stop penalties and interest from accruing and we may still file a tax lien to secure the debt.

You may make payments prior to approval of the payment plan or prior to receiving a billing notice.

**Line 43. Refund**

If line 39 is more than line 32, subtract line 32 from line 39. This is your refund.

**Note:** Your refund may be applied to any outstanding federal or state debt owed.

Mail your Utah refund return to the Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134-0260.

Check your Utah refund status online at [taxexpress.utah.gov](http://taxexpress.utah.gov).

**Line 44. Refund Applied To 2016 Taxes**

You may apply all or part of your refund as a prepayment for your 2016 Utah income tax liability. Enter the amount of refund you want applied to your 2016 tax on this line. Any part not applied to your 2016 tax liability will be refunded to you (unless you have other outstanding government obligations).

If you checked the UESP box on TC-40, page 3, Part 5 to have your refund sent to your UESP account, you cannot apply any of the refund to next year's tax. See UESP refund application instructions on page 15.

**Line 45. Direct Deposit of Refund**

**TIP** You will not receive a check if your refund is deposited directly into your account.

If you want your refund deposited directly into your checking or savings account, enter your financial institution's routing number and your account number. Omit hyphens, spaces, and special symbols. See illustration below.

See the *Direct Deposit Example* to find the routing and account numbers on your check. Your financial institution can also provide this information.

If your financial institution rejects your direct deposit request, you will receive a check by mail.

If you want your direct deposit to go to an account outside of the United States or its territories, see instructions and complete TC-40, page 3, Part 6.

If you checked the UESP box in TC-40, page 3, Part 5, you cannot directly deposit any of your refund into your checking or savings account. See page 15.

**Completing the Return**

**Signature**

You must sign your return. If filing a joint return, both husband and wife must sign. Not signing the return will delay your refund.

**Signature for Deceased**

If your spouse died in 2015 or 2016 before filing your return and you are filing a joint return, write "DECEASED" in the signature block for your spouse. See more on page 13. If you are not a surviving spouse and are claiming a refund for the deceased taxpayer, attach form TC-131.

**Direct Deposit Example for Line 45**

**JOHN J. TAXPAYER**  
**MARY S. TAXPAYER**  
 900 N 500 W  
 My Town, UT 84000 1234

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ DOLLARS

**MY TOWN BANK**  
 My Town, UT 84000

FOR \_\_\_\_\_

Routing number: 250250025  
 Account number: 000009876543  
 Do not include the check number: 1234

● Routing number 2 5 0 2 5 0 0 2 5 ● Account number 0 0 0 0 0 9 8 7 6 5 4 3 Enter "X" for bank account type  
 ● Checking X ● Savings \_\_\_\_\_



## Third Party Designee

If you want a friend, family member or other person to discuss your this return with the Tax Commission, enter their name and phone number in the Third Party Designee area (page 2 of your return). Also, enter a number (up to 5 digits) as a personal identification number (PIN). If you want the paid preparer who signed your return as the Third Party Designee, enter "Preparer" in the designee's name area.

If you fill in the Third Party Designee area, you (and your spouse if filing a joint return) authorize the Tax Commission to call the designee with questions that may arise while processing your return. You also authorize the designee to:

1. give the Tax Commission any missing information from your return,
2. call the Tax Commission for information about the processing of your return or the status of your refund or payment(s),
3. receive copies of notices or transcripts related to your return, upon request, and
4. respond to certain Tax Commission notices about math errors, offsets and return preparation.

You are **not** authorizing the designee to receive any refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Commission. The authorization automatically ends on the due date for filing your next year's tax return (without regard to extensions). This due date is April 15 in most years for most people.

If you want to change the designee's authorization, complete and submit TC-737, *Power of Attorney and Declaration of Representative* ([tax.utah.gov/forms-pubs/forms](http://tax.utah.gov/forms-pubs/forms)). If you want to revoke the authorization before it ends, submit your request in writing to the Utah State Tax Commission, attention Taxpayer Services, 210 N 1950 W, SLC, UT 84134.

## Paid Preparer Requirements

A paid preparer must enter his or her name, address, and PTIN in the section below the taxpayer's signature.

## Preparer Electronic Filing Requirements

(UC §59-10-514.1)

If a preparer (or two or more preparers affiliated together in the same establishment) prepared over 100 returns in a prior calendar year, the preparer(s) must submit all of their Utah individual income tax returns electronically. Exceptions apply for taxpayers who choose not to file electronically and for undue hardship on the preparer in conforming to this provision (see form TC-831).

## Preparer Penalties

(UC §59-1-401(11)-(12))

The person who prepares, presents, procures, advises, aids, assists, or counsels another on a return, affidavit, claim, or similar document administered by the Tax Commission, and who knows or has reason to believe it may understate a tax, fee or charge, is subject to both a civil penalty (\$500 per document) and criminal penalties (second degree felony with a fine from \$1,500 to \$25,000).

## Tax Due

If you owe tax and choose not to pay electronically, submit form TC-547 and your check or money order with the return. See form TC-547 on the last page of these instructions.

## FYI: IRS

All information on your return is compared to information filed with the IRS.

## 3 TC-40, Page 3

Submit TC-40, page 3 ONLY if you have entered information on the form. If TC-40, page 3 is blank, do not submit it with your return.

### ► Part 1 – Deceased Taxpayer Information

A return must be filed for a deceased person who would have been required to file an income tax return. The personal representative, executor, administrator, legal representative, or surviving spouse must sign and file the final return and any other returns still due.

If you are filing the deceased taxpayer's return as single, married separate, head of household, or qualifying widow(er), and they died in 2015 or 2016 before filing the tax return, enter the taxpayer's date of death (mm/dd/yy) on the first line of TC-40, page 3, Part 1.

If you are the surviving spouse filing a joint return with the taxpayer who died in 2015 or 2016 before filing the tax return, enter the deceased taxpayer's date of death (mm/dd/yy) on TC-40, page 3, Part 1:

1. Line 1 if the deceased person was the primary taxpayer shown on TC-40, page 1; or
2. Line 2 if the deceased person was the spouse shown on TC-40, page 1.

Write "DECEASED" in the signature block on TC-40, page 2 for the deceased taxpayer. If you are the surviving spouse filing a joint return, you must also sign the return in the space indicated on TC-40, page 2.

If you are not a surviving spouse and are claiming a refund for the deceased taxpayer, you must complete form TC-131, *Statement of Person Claiming Refund Due a Deceased Taxpayer*. Enter an "X" on TC-40, page 3, Part 1 and attach TC-131 to the tax return.

### ► Part 2 – Fiscal Year End Date

If you file your return on a fiscal year basis (a 12-month period ending on the last day of any month except December), enter your fiscal year-end date. Enter the two-digit month and the two-digit year (e.g., 06/16 for June 2016.)

You must use the tax forms for the year in which your fiscal year begins. For example, if your fiscal year is July 1, 2014 through June 30, 2015, you must use the 2014 Utah return to file for that fiscal year.

See more information at [incometax.utah.gov/topics/fiscal-year-filing](http://incometax.utah.gov/topics/fiscal-year-filing).

Leave this field blank if you are a calendar year filer (your tax year ends on December 31, like most taxpayers).

### ► Part 3 – Federal Form 8886

If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, with the IRS, enter an "X" in Part 3.

## ► Part 4 – Voluntary Contributions

You may contribute to any of the following approved causes. Contributions will add to your tax due or reduce your refund. Once made, you cannot change a contribution on an amended return.

Leave the entire Part 4 blank if you are not contributing to any of the accounts.

Write the **code and amount** of each contribution on the lines in Part 4. Add your contributions and enter the total on TC-40, line 28.

### Codes for Contributions

<b>02</b>	Pamela Atkinson Homeless Account
<b>03</b>	Kurt Oscarson Children's Organ Transplant Account
<b>05</b>	School District and Nonprofit School Dist. Foundation
<b>09</b>	Cat and Dog Community Spay and Neuter Program
<b>11</b>	Canine Body Armor Account
<b>12</b>	Invest More for Education Account
<b>13</b>	Youth Development Organization Account
<b>14</b>	Youth Character Organization Account

See below for an explanation of each contribution.

### (02) Pamela Atkinson Homeless Account (UC §59-10-1306)

Contributions help fund services and programs to help Utahns become self-sufficient.

For more information, contact:

Housing and Community Development Division  
Department of Workforce Services  
1385 S State Street  
Salt Lake City, UT 84115  
801-468-0148

### (03) Kurt Oscarson Children's Organ Transplant Account (UC §59-10-1308)

Contributions provide financial help to families of children needing an organ transplant.

For more information, contact:

Representative for the Department of Health  
PO Box 144610  
44 N Mario Capecchi Dr.  
Salt Lake City, UT 84114-4610  
801-584-8250

### (05) School District and Nonprofit School District Foundation (UC §59-10-1307)

Contributions help fund private, nonprofit school district foundations that promote the following: partnership activities between schools and communities; charitable giving activities to specific educational programs; and opportunities for scientific, educational, literary, and improvement objectives. Your contribution goes to the school district if there is no nonprofit foundation. Enter a code for the school district/foundation (from the list below) in the **SCHOOL DIST. CODE** box to the right of the amount.

### School District Codes for "SCHOOL DIST. CODE" box

<b>01</b> Alpine	<b>11</b> Grand	<b>22</b> N. Sanpete	<b>33</b> S. Summit
<b>02</b> Beaver	<b>12</b> Granite	<b>23</b> N. Summit	<b>34</b> Tintic
<b>03</b> Box Elder	<b>13</b> Iron	<b>24</b> Ogden	<b>35</b> Tooele
<b>04</b> Cache	<b>14</b> Jordan	<b>25</b> Park City	<b>36</b> Uintah
<b>42</b> Canyons	<b>15</b> Juab	<b>26</b> Piute	<b>41</b> UtahAssistive Technology
<b>05</b> Carbon	<b>16</b> Kane	<b>27</b> Provo	<b>37</b> Wasatch
<b>06</b> Daggett	<b>17</b> Logan	<b>28</b> Rich	<b>38</b> Washington
<b>07</b> Davis	<b>18</b> Millard	<b>29</b> Salt Lake	<b>39</b> Wayne
<b>08</b> Duchesne	<b>19</b> Morgan	<b>30</b> San Juan	<b>40</b> Weber
<b>09</b> Emery	<b>20</b> Murray	<b>31</b> Sevier	
<b>10</b> Garfield	<b>21</b> Nebo	<b>32</b> S. Sanpete	

### (09) Cat and Dog Community Spay and Neuter Program (UC §59-10-1310)

Contributions help fund exempt organizations and city or county animal shelters where licensed veterinarians spay and neuter cats and dogs owned by low-income persons.

For more information, contact:

Utah Department of Agriculture  
350 N Redwood Rd.  
PO Box 146500  
Salt Lake City, UT 84114-6500  
801-538-7165

### (11) Canine Body Armor Account (UC §59-10-1315)

Contributions help fund the purchase of personal protection body armor covering to protect a police service canine against gunfire.

For more information, contact:

Department of Public Safety  
410 W 9800 S  
Sandy, UT 84070  
801-256-2300

### (12) Invest More for Education Account (UC §59-10-1318)

Contributions from this account may be appropriated by the Legislature for the support of the public education system.

### (13) Youth Development Organization Account (UC §59-10-1316)

Contributions are used to support a youth development organization council that is chartered by a youth development organization. The council must be exempt from federal income taxation under IRC Section 501(c)(3), have more than 35,000 youth members in the state, and cover a specific geographic area within the state.

A youth development organization is one that is exempt from federal income taxation under IRC Section 501(c)(3) and has more than 180,000 youth members within the state.

Both the youth development organization and the youth development organization council must have as their mission to prepare youth members to make ethical and moral choices over their lifetimes. They accomplish this mission by building character, teaching citizenship, and developing personal fitness.

A youth member of a qualified organization must be a person who has a valid membership in the organization, is affiliated with a particular youth development organization council, and is 20 years of age or younger.

Currently, the only organizations known to qualify to receive these contributions are the Great Salt Lake Council of the Boy Scouts of America, the Trapper Trails Council of the Boy Scouts of America, and the Utah National Parks Council of the Boy Scouts of America.

For more information, contact:

Housing and Community Development Division  
 1385 S State St.  
 Salt Lake City, UT 84115  
 801-468-0148

**(14) Youth Character Organization Account**  
 (UC §59-10-1317)

Contributions are used to support a youth character organization council that is chartered by a youth character organization. The council must be exempt from federal income taxation under IRC Section 501(c)(3), and covers a specified geographic area that includes a geographic area within the state.

A youth character organization must be chartered under 36 U.S.C. 80301.

Both the youth character organization and the youth character organization council must have as their mission to prepare youth members to make ethical and moral choices over their lifetimes. They accomplish this mission by building character, teaching citizenship, and developing personal fitness.

A youth member must be a person who has a valid membership in the youth character organization, is affiliated with a particular youth character organization council, and is 18 years of age or younger.

Currently, the only organization known to qualify to receive these contributions is the Girl Scouts of Utah.

For more information, contact:

Housing and Community Development Division  
 1385 S State St.  
 Salt Lake City, UT 84115  
 801-468-0148

**► Part 5 – Utah Educational Savings Plan - Refund Application**  
 (UC §59-10-1313)

**TIP** If you choose to have your refund sent to your UESP account(s), do not enter anything on TC-40, lines 44 and 45.

You may have your entire refund automatically contributed to your Utah Educational Savings Plan (UESP) 529 individual account(s) by entering an "X" in Part 5. Partial refunds are not allowed. The refund will be sent to UESP along with your name, address, and Social Security number as identification.

UESP will deposit your refund into your UESP account(s). If you have multiple UESP individual accounts under your Social Security number, your refund will be divided equally among all your individual accounts. Both Social Security numbers from a joint return will be matched to existing UESP individual accounts for dividing the refund.

If you do not have a UESP individual account, UESP will send you information to open an account. If you do not open an account within the designated time frame, your refund will be returned to you by UESP without interest or earnings.

**Note:** Your refund will not be contributed to your UESP individual account until your return has completed processing, which may take up to 90 days. Any outstanding federal or state debt you owe may be subtracted from your refund before it is contributed to your UESP individual account(s). The refund will be treated as a current year contribution in the year contributed.

For more information about UESP accounts, call 801-321-7188 or 1-800-418-2551, or visit [uesp.org](http://uesp.org).

**► Part 6 – Direct Deposit to Foreign Account**

Enter "X" if you requested direct deposit on TC-40, page 2, and you want your direct deposit to go to an account outside of the United States or its territories. We cannot transfer funds outside of the United States, so if you check this box Utah will send you your refund as a check.

**► Part 7 – Property Owner’s Residential Exemption Termination Declaration**

You must notify the county when you have a primary residential property on which you have claimed the homeowner’s exemption and to which you are no longer entitled. You must also report on your Utah income tax return that you no longer qualify for the homeowner’s exemption on your primary residence.

**Note:** Do not complete Part 7 if you change your primary residence and were entitled to claim the homeowner’s exemption on your former residence and are entitled to claim the homeowner’s exemption on your new residence. If you are unsure about your homeowner’s exemption qualification, contact the county assessor’s office.

Enter "X" in Part 7 if you no longer are entitled to the homeowner’s exemption, and enter the code from the chart below for the county in which the property is located.

**County Codes**

01	Beaver	11	Iron	21	Sevier
02	Box Elder	12	Juab	22	Summit
03	Cache	13	Kane	23	Tooele
04	Carbon	14	Millard	24	Uintah
05	Daggett	15	Morgan	25	Utah
06	Davis	16	Piute	26	Wasatch
07	Duchesne	17	Rich	27	Washington
08	Emery	18	Salt Lake	28	Wayne
09	Garfield	19	San Juan	29	Weber
10	Grand	20	Sanpete		

**Mailing Your Return**

Mail your return and any payment to the address shown at the bottom of TC-40, page 3.



# TC-40A - Supplemental Schedule Instructions

Use TC-40A to enter five categories of items affecting your Utah individual income tax return:

- ▶ **Part 1** - Additions to Income (added to federal income)
- ▶ **Part 2** - Subtractions from Income (subtracted from federal income)
- ▶ **Part 3** - Apportionable Nonrefundable Credits (apportioned for non or part-year residents)
- ▶ **Part 4** - Nonapportionable Nonrefundable Credits
- ▶ **Part 5** - Refundable Credits

## ▶ Part 1 – Additions to Income

Enter the following additions to income that apply. Attach TC-40A to your Utah return.

Write the **code and amount** of each addition to income in Part 1. Total the amounts and carry the total to TC-40, line 5.

### Codes for Additions to Income, TC-40A, Part 1

- 51 Lump Sum Distribution
- 53 Medical Care Savings Account (MSA) Addback
- 54 Utah Educational Savings Plan (UESP) 529 Plan Addback
- 56 Child's Income Excluded from Parent's Return
- 57 Municipal Bond Interest
- 60 Untaxed Income of a Resident Trust
- 61 Untaxed Income of a Nonresident Trust
- 69 Equitable Adjustments

Each addition to income is explained below.

### (51) Lump Sum Distribution (UC §59-10-114(1)(a))

**TIP** This addition to income only applies if you filed form 4972 with your federal return.

If you received a lump sum distribution and filed federal form 4972, enter the total of the amounts shown on Part II, line 6 and on Part III, line 10. Keep a copy of form 4972 and any 1099-R forms showing the distribution with your records.

**Shared Distributions:** If you shared a lump sum distribution with others, multiply the amount on line 10 of federal form 4972 by the distribution percentage shown in box 9a on your form 1099-R, then add the amount shown on form 4972, Part II, line 6.

### (53) Medical Care Savings Account (MSA) Addback (UC §59-10-114(1)(c))

If you are an account holder who contributes to an MSA, the account administrator will send you form TC-675M, *Statement of Withholding for Utah Medical Savings Account*. Enter the sum from TC-675M, lines 8 and 9, only up to the amount deducted or used in calculating the MSA credit on your current or previously filed Utah tax return. Keep form TC-675M with your records.

### (54) Utah Educational Savings Plan (UESP) 529 Plan Addback (UC §59-10-114(1)(d))

If you withdrew an amount from a Utah Educational Savings Plan (UESP) 529 account but did not use it for qualified higher education expenses and the withdrawal did not meet an exception under IRC §529(c) or §530(d), enter that amount to the extent the amount was deducted or used in calculating the UESP credit on your current or a previously filed Utah tax return. If you are a UESP account owner, you will receive form TC-675H, *Utah Educational Savings Plan Tax Statement for Contributions, Withdrawals, and Transfers* from UESP. Keep this form with your records. If you have any questions about UESP accounts, call UESP at 801-321-7188 or 1-800-418-2551, or visit [uesp.org](http://uesp.org).

### (56) Child's Income Excluded from Parent's Return (UC §59-10-114(1)(b))

If you are a parent who reported a child's interest and dividends on your federal return, you must add any child's income excluded from your income to your Utah return. Use the following worksheet to calculate the addback:

#### Worksheet

- |  |   |         |
|--|---|---------|
| 1. Enter the lesser of federal form 8814, line 4 or line 5   | 1 | _____   |
| 2. Federal amount not taxed  | 2 | \$1,500 |
| 3. Subtract line 2 from line 1. If less than zero, enter "0." This is the addition to Utah income. | 3 | _____   |

If you reported income for more than one child, complete the calculation above separately for each child using their respective federal form 8814. Total the amounts from line 3 above for each child and enter the amount on TC-40A, Part 1, using code 56.

### (57) Municipal Bond Interest (UC §59-10-114(1)(e))

Enter interest from certain bonds, notes and other evidences of indebtedness issued by non-federal government entities outside Utah (commonly known as municipal bonds) if acquired on or after Jan. 1, 2003. Do not enter interest earned on non-Utah municipal bonds if the issuing state (or political subdivision) does not impose an income tax on bonds issued by Utah, or the issuing state does not impose an income tax. See [incometax.utah.gov/additions/municipal-bond-interest](http://incometax.utah.gov/additions/municipal-bond-interest).

### (60) Untaxed Income of a Resident Trust (UC §59-10-114(1)(f))

Enter any distribution received by a Utah resident beneficiary of a resident trust if the income was taxed at the trust level for federal tax purposes, but was subtracted from Utah taxable income.

**(61) Untaxed Income of a Nonresident Trust**  
(UC §59-10-114(1)(g))

Enter any distribution received by a Utah resident beneficiary of a nonresident trust of undistributed distributable net income realized by the trust on or after Jan. 1, 2004, if the income was taxed at the trust level for federal tax purposes, but not taxed at the trust level by any state. Undistributed distributable net income is considered to be distributed from the most recently accumulated undistributed distributable net income.

**(69) Equitable Adjustments**  
(UC §59-10-115(1))

Enter any qualified equitable adjustment needed to prevent receiving a double tax benefit. Attach an explanation of any equitable adjustment reported.

**▶ Part 2 – Subtractions from Income**

Enter the following subtractions from income that apply. Attach TC-40A to your Utah return.

Write the **code and amount** of each subtraction from income in Part 2. Total the amounts and carry the total to TC-40, line 8.

**Codes for Subtractions from Income, TC-40A, Part 2**

<b>71</b>	Interest from U. S. Government Obligations
<b>77</b>	Native American Income
<b>78</b>	Railroad Retirement Income
<b>79</b>	Equitable Adjustments
<b>82</b>	Nonresident Active Duty Military Pay
<b>85</b>	State Tax Refund Distributed to Beneficiary of Trust
<b>88</b>	Nonresident Military Spouse Income

Each subtraction from income is explained below.

**(71) Interest from U. S. Government Obligations**  
(UC §59-10-114(2)(a))

Interest earned on U.S. Government obligations issued by an agency or instrumentality of the United States is **exempt** from state income tax. These obligations include:

- Treasury bills
- Treasury notes
- E, EE, H, HH, and I bonds

The following income is **NOT** exempt from Utah income tax:

- Interest or dividends from Federal National Mortgage Association (FNMA) and Government National Mortgage Association (GNMA).
- Interest on IRS or other federal agency refunds.

The following conditions determine if the instrument qualifies as a U.S. Government obligation (see U.S. Supreme Court decision, *Smith vs. Davis*, 323 U.S. 111 (1944)). The instrument must:

1. be a written document,
2. bear interest,
3. contain a binding promise by the U. S. Government to pay a specific sum on a specific date, and

4. have congressional authorization to pledge the full faith and credit of the United States in support of the promise to pay.

Only interest or dividend income from U. S. Government obligations included in your federal adjusted gross income should be deducted from Utah income. Before entering an amount, subtract any related interest expense on money borrowed to purchase the obligation or security.

Keep all records, forms and worksheets to support this subtraction.

**(77) Native American Income**  
(UC §59-10-114(2)(b) and (e))

A member of a Native American tribe in Utah who lives and works on the reservation where he/she is an enrolled member is exempt from Utah income tax on the reservation income. An enrolled member of the Ute tribe who works on the Uintah and Ouray Reservation and lives on land removed from that reservation under *Hagen vs. Utah* (510 U.S. 399 (1994)) is exempt from Utah income tax on income earned on the reservation.

Enter the exempt income included in your federal total income on TC-40A, Part 2, using code 77. Enter your enrollment/census number and your Nation/Tribe Code from the list in the next column.

**Nation/Tribe Code**

<b>1</b>	Confederated Tribes of the Goshute Reservation
<b>2</b>	Navajo Nation Reservation
<b>3</b>	Paiute Indian Tribe of Utah
<b>4</b>	Skull Valley Band of Goshute Indians
<b>5</b>	Ute Indian Tribe
<b>6</b>	Other tribe

**(78) Railroad Retirement Income**  
(UC §59-10-114(2)(d))

Federal law does not permit states to tax railroad retirement, disability income, unemployment income, and sickness benefits received from the Railroad Retirement Board and reported on form RRB-1099.

Railroad retirement pensions are deductible only if taxed on the federal return. If you received pension payments, disability income or unemployment payments under the Railroad Retirement Act and report all or part of the amount received as income on federal form 1040, lines 16b and/or 20b, or on federal form 1040A, lines 12b and/or 14b, you may deduct that amount from Utah income. If amounts from sources other than railroad retirement are included on these lines on your federal return, only deduct the amount of railroad retirement reported on these lines.

If you use a railroad retirement pension from form RRB-1099 to calculate the retirement credit on form TC-40C for a taxpayer under age 65, do not deduct the amount again on TC-40A, Part 2.

**(79) Equitable Adjustments**  
(UC §59-10-115(1))

Enter any qualified equitable adjustment needed to prevent paying double tax. Attach an explanation of any equitable adjustment claimed.

**(82) Nonresident Active Duty Military Pay**  
(UC §59-10-103(1)(l))

Active duty military service pay received by a nonresident is not taxable on the Utah return. The amount of active duty military pay included in your federal adjusted gross income should be deducted on TC-40A, Part 2, using code 82. Also, see instructions for TC-40B, column A and Pub 57, *Military Personnel Instructions*.

**(85) State Tax Refund Distributed to Beneficiary of Trust**  
(UC §59-10-114(2)(c))

Enter any state tax refund distributed to a beneficiary of a resident trust if the tax was used to compute federal income of the resident trust for the year.

**(88) Nonresident Military Spouse Income**

All income of the nonresident spouse of a nonresident active duty military service member may be exempt from Utah tax if the following conditions are met:

1. The nonresident spouse had the same domicile as the nonresident service member prior to moving to Utah,
2. the nonresident active duty service member is in Utah under military orders, and
3. the nonresident spouse is in Utah to be with their military spouse.

Enter the total income of the nonresident spouse on TC-40A, Part 2, using code 88.

When completing TC-40B, deduct only the Utah income of the nonresident spouse in Column A, line 32.

**► Part 3 – Apportionable Nonrefundable Credits**

Apportionable nonrefundable credits can reduce your income tax to zero, but any credit greater than the tax will not be refunded.

Enter the following apportionable nonrefundable credits (credits that must be apportioned for nonresidents and part-year residents) that apply. Attach TC-40A to your Utah return.

Write the **code and amount** of each apportionable nonrefundable credit in Part 3. Total the amounts and carry the total to TC-40, line 24.

**Codes for Apportionable Nonrefundable Credits, TC-40A Part 3**

- 04** Capital Gain Transactions Credit
- 18** Retirement Tax Credit
- 20** Utah Educational Savings Plan (UESP) 529 Plan Credit
- 22** Medical Care Savings Account (MSA) Credit
- 23** Health Benefit Plan Credit
- 24** Qualifying Solar Project Credit
- 26** Gold and Silver Coin Sale Credit

Keep all related documents with your records. You may have to provide this information later to prove a credit claimed on your return.

Each apportionable nonrefundable credit is explained below.

**(04) Capital Gain Transactions Credit**  
(UC §59-10-1022)

You may claim a credit for the short-term and long-term capital gain on a transaction if:

1. the transaction occurs on or after Jan. 1, 2008;
2. at least 70 percent of the gross proceeds of the transaction are used to buy stock in a qualified Utah small business corporation within 12 months from when the capital gain transaction occurred; and
3. you did not have an ownership interest in the qualified Utah small business corporation at the time of investment.

**Calculation of Capital Gain Transactions Tax Credit**

1. Eligible short-term or long-term capital gain 1 \_\_\_\_\_
2. Multiply line 1 by 5% (.05). This is your credit. 2 \_\_\_\_\_

**Enter this amount on TC-40A, Part 3, using code 04.**

See [incometax.utah.gov/credits/capital-gains](http://incometax.utah.gov/credits/capital-gains) for more information.

There is no form for this credit. Keep all related documents with your records.

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

**(18) Retirement Tax Credit**  
(UC §59-10-1019)

Complete form TC-40C to calculate your retirement credit. Enter the amount from TC-40C, line 18 on TC-40A, Part 3, using code 18. Attach TC-40C to your Utah return.

**Note:** Any retirement credit that is more than the tax liability may not be carried back or forward.

**1. Taxpayers age 65 or older**

Each taxpayer (you and/or your spouse, if filing jointly) age 65 or older as of Dec. 31, 2015, may be allowed a retirement credit of up to \$450. (If a taxpayer died during the year, the age on the date of death is used to determine if that taxpayer was age 65 or older.) This credit is limited by the total of your modified adjusted gross income, nontaxable interest income, and any additions to income reported on TC-40A, Part 1.

**2. Taxpayers under age 65, born before Jan. 1, 1953**

Each taxpayer (you and/or your spouse, if filing jointly) under age 65 as of Dec. 31, 2015, and born before Jan. 1, 1953, who received eligible retirement income, may qualify for a credit up to \$288, but not more than 6 percent of the qualifying income. The credit is limited by the total of your modified adjusted gross income, nontaxable interest income, and any additions to income reported on TC-40A, Part 1.

**Note:** The retirement credit is phased-out when modified adjusted gross income exceeds certain amounts based on filing status (shown on TC-40C, line 15). When calculating modified adjusted gross income on line 14, do not include any municipal bond interest on line 13 reported on TC-40A, Part 1, code 57.



## Qualifying Income

Qualifying income is pensions, annuities or taxable retirement Social Security benefits. To claim the credit, you must have earned the qualifying income. You cannot use the pension, annuity or Social Security income of your spouse as your qualified income.

The following are retirement income:

1. Amounts paid from an annuity contract bought under a plan your employer contributed to and you cannot revoke under IRC Section 404(a)(2).
2. Amounts purchased by an employee under a plan that meets the requirements of IRC Section 408 (IRA plans).
3. Amounts paid by the United States, a state thereof, or the District of Columbia.
4. Taxable retirement Social Security benefits (excluding survivor benefits), only if included in your federal adjusted gross income.

## Income That Does NOT Qualify

1. Disbursements from deferred compensation plans, such as Section 401(k) and Section 457 plans.
2. Social Security survivor benefits a child receives on behalf of a deceased employee.

## (20) Utah Educational Savings Plan (UESP) 529 Plan Credit (UC §59-10-1017)

If a qualified contribution was made to your Utah Educational Savings Plan (UESP) 529 account, you may claim a nonrefundable credit. To qualify, the contribution must be made during the taxable year and must not have been deducted on your federal return.

If you are a UESP account owner, you will receive form TC-675H, *Utah Educational Savings Plan Tax Statement for Contributions, Withdrawals, and Transfers*, from UESP. If your filing status is single, head of household, married filing separate or qualifying widower, enter on TC-40A, Part 3, the amount from TC-675H, box 1A. If your filing status is married filing joint, enter the amount from TC-675H, box 1B. Use code 20.

If you are a grantor trust and you receive more than one TC-675H for the same beneficiary, see [incometax.utah.gov/credits/uesp](http://incometax.utah.gov/credits/uesp) for instructions to correctly calculate the credit.

Keep form TC-675H with your records. If you have any questions about UESP accounts, call UESP at 801-321-7188 or 1-800-418-2551, or visit [uesp.org](http://uesp.org).

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

## (22) Medical Care Savings Account (MSA) Tax Credit (UC §59-10-1021)

**TIP** You cannot take this credit if you did not receive a TC-675M.

If you made a qualified investment in a Medical Care Savings Account (MSA) and did not deduct that investment on your federal form 1040, you may use the MSA amount to calculate your Utah credit.

Contributions to a health savings account (HSA) or a flexible spending account (FSA) do not qualify for this credit.

The Utah resident account holder of an MSA receives form TC-675M, *Statement of Withholding for Utah Medical Savings Account*, from the account administrator. Include the sum of lines 5 and 6, on line 1 of the calculation below. Keep form TC-675M with your records.

### Calculation of Medical Care Savings Account Tax Credit

1. Eligible amount for credit from line 5 and line 6 of form TC-675M 1 \_\_\_\_\_
2. Multiply line 1 by 5% (.05). This is your MSA credit. 2 \_\_\_\_\_

Enter this amount on TC-40A, Part 3, using code 22.

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

## (23) Health Benefit Plan Credit (UC §59-10-1023)

**TIP** Amounts itemized or otherwise deducted in determining federal taxable income, or used to claim a federal credit, cannot be used for this Utah credit.

You may claim a credit of 5 percent of the amount paid for a health benefit plan only if you, or your spouse on a joint return, are **not** insured under a health benefit plan maintained and funded in whole or in part by your employer or another person's employer. You cannot claim this credit if you choose not to participate in a plan maintained and funded by a current or former employer. You also cannot use pre-tax deductions from wages through employer-sponsored programs, such as a cafeteria or flex plan, to claim the credit.

Payments to COBRA health plans qualify for this credit if 100 percent of the premiums are paid by you or your spouse, and are not subsidized or funded by the current or former employer or another person's employer. You cannot claim COBRA payments if you choose not to participate in a plan maintained and funded by a current or former employer.

### Excluded Amounts

The credit is 5 percent of amounts paid for health benefit plans (but not self-insurance) after deducting:

1. amounts used to calculate a credit for health insurance costs of eligible persons (IRC Section 35);
2. income exclusions for employer-provided coverage under an accident or health plan (IRC Section 106);
3. cafeteria or employer plans covering all employees who may choose among two or more cash and qualified benefits (IRC Section 125);
4. trade or business expenses for self-employed persons up to 100 percent of premiums paid, but not more than your net business income (IRC Section 162);
5. medical and dental expenses deducted on federal Schedule A (IRC Section 213); and
6. all dental, vision, supplemental health, or Medicare supplemental policies if not part of your health benefit plan.

The maximum credit is:

1. \$300 for a single taxpayer (including married filing separately, head of household, and qualifying widow(er)) with no dependents;

2. \$600 for a married couple filing jointly with no dependents; and
3. \$900 for all taxpayers (any filing status) with dependents.

**FYI: Patient Protection and Affordable Care Act**

You may qualify for this credit if you purchase health insurance through an exchange established under the Patient Protection and Affordable Care Act (PPACA, also commonly known as Obamacare) if:

1. the plan purchased on the exchange meets the requirements listed above, and
2. you were not able to participate in an employer-sponsored plan.

You may only take the credit for amounts you paid for a plan through an exchange.

You must adjust your Utah credit for health insurance underpayments or credits on your previous year's federal return. See line 2 and line 4 of the worksheet below.

There is no form for this credit. Keep all related documents with your records.

**Calculation of Health Benefit Plan Credit**

1. Amount paid for health benefit plan in 2015 1 \_\_\_\_\_
2. Enter your excess advance premium tax repayment from your 2014 federal form:  
1040, line 46      1040NR, line 44  
1040A, line 29 2 \_\_\_\_\_ \*
3. Add line 1 and line 2 3 \_\_\_\_\_
4. Enter your net premium tax credit from your 2014 federal form:  
1040, line 69      1040NR, line 65  
1040A, line 45 4 \_\_\_\_\_ \*
5. Subtract line 4 from line 3 5 \_\_\_\_\_
6. Excluded amount (see instructions, above) 6 \_\_\_\_\_
7. Subtract line 6 from line 5  
(if less than zero, enter "0") 7 \_\_\_\_\_
8. Multiply line 7 by 5% (.05) 8 \_\_\_\_\_
9. Enter maximum credit allowed per return:  
\$300 for single taxpayer with no dependents  
\$600 for married filing jointly with no dependents  
\$900 for all taxpayers with dependents 9 \_\_\_\_\_
10. Enter the lesser of line 8 or line 9.  
This is your credit. 10 \_\_\_\_\_

**Enter this amount on TC-40A, Part 3, using code 23.**

\*Enter an amount on line 2 or line 4 only if you claimed the Health Benefit Tax Credit on your 2014 Utah return.

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

See [incometax.utah.gov/credits/health-benefit-plans-credit](http://incometax.utah.gov/credits/health-benefit-plans-credit) for more information.

**(24) Qualifying Solar Project Credit**  
(UC §59-10-1024)

You may claim a credit of 25 percent of the amount paid to buy one or more solar units from a qualifying political subdivision, up to a maximum credit of \$2,000 per year. This is in addition to any other energy credit you claim.

A qualifying solar unit is a portion of the electrical output of an active solar project constructed, controlled or owned by a qualifying political subdivision, which generates electricity furnished to and for the benefit of one or more residential units, and is sold to the taxpayer in exchange for a credit on the taxpayer's electric bill.

**Calculation of Qualifying Solar Project Credit**

1. Amount paid for solar unit(s) 1 \_\_\_\_\_
2. Multiply line 1 by 25% (.25) 2 \_\_\_\_\_
3. Enter lesser of line 2 or \$2,000.  
This is your credit. 3 \_\_\_\_\_

**Enter this amount on TC-40A, Part 3, using code 24.**

**Note:** Any credit that is more than the tax liability or in excess of \$2,000 may be carried forward for the next four years.

There is no form for this credit. Keep all related documents with your records.

For more information, contact your city or electrical utility provider.

**(26) Gold and Silver Coin Sale Credit**  
(UC §59-10-1028)

Capital gains recognized on the sale or exchange of gold and silver coins issued by the United States government and reported on a federal individual income tax return are eligible for an apportionable nonrefundable credit against Utah tax.

You may also include any gold or silver coin or bullion, other than that issued by the United States, if a court of competent jurisdiction issues a final, unappealable judgment or order determining that Utah may recognize the gold or silver coin or bullion as legal tender in the state, or Congress enacts legislation expressly providing that such coin or bullion is legal tender.

To qualify for the credit, all of the following conditions must be met:

1. The capital gain transaction must be for the sale or exchange of gold or silver coin issued by the federal government for another form of legal tender,
2. the capital gain transaction must result in a short-term or long-term capital gain (defined in IRC §1222) that is reported on Schedule D of your federal individual or fiduciary return,
3. any eligible capital gain must first be offset by any capital loss recognized for the year for federal purposes from the sale of gold and/or silver coin, and
4. the transaction must be made during the taxable year.

For more, see UC Title 59, Chapter 1, Part 15, *Specie Legal Tender Act*.

**Calculation of Gold and Silver Coin Sale Credit**

1. Capital gains on all sales and exchanges of gold and silver coins	1	_____
2. Capital losses on all sales and exchanges of gold and silver coins	2	_____
3. Subtract line 2 from line 1 (if a loss, STOP, there is no credit)	3	_____
4. Amount from form 1040, Schedule D, line 16 (if a loss, STOP, there is no credit)	4	_____
5. Enter the lesser of line 3 or line 4	5	_____
6. Credit percentage - 5%	6	.05
7. Credit - multiply line 5 by line 6	7	_____

**Enter this amount on TC-40A, Part 3, using code 26.**

**Note:** Any credit that is more than the tax liability may not be carried back or carried forward.

There is no form for this credit. Keep all related documents with your records.

### ► Part 4 – Nonapportionable Nonrefundable Credits

Nonapportionable nonrefundable credits can reduce your income tax to zero, but any credit greater than the tax will not be refunded.

Enter the following nonapportionable nonrefundable credits that apply. Attach TC-40A to your Utah return.

Write the **code and amount** of each nonapportionable nonrefundable credit in Part 4. Total the amounts and carry the total to TC-40, line 26.

#### Codes for Nonapportionable Nonrefundable Credits, TC-40A Part 4

<b>01</b>	At-Home Parent Tax Credit
<b>02</b>	Qualified Sheltered Workshop Cash Contribution Credit
<b>05</b>	Clean Fuel Vehicle Credit
<b>06</b>	Historic Preservation Credit
<b>07</b>	Enterprise Zone Credit
<b>08</b>	Low-Income Housing Credit
<b>10</b>	Recycling Market Development Zone Credit
<b>12</b>	Credit for Increasing Research Activities in Utah
<b>13</b>	Carryover Credit for Machinery and Equipment Used to Conduct Research
<b>17</b>	Credit for Income Tax Paid to Another State
<b>19</b>	Live Organ Donation Expenses Credit
<b>21</b>	Renewable Residential Energy Systems Credit
<b>25</b>	Combat Related Death Credit
<b>27</b>	Veteran Employment Tax Credit
<b>28</b>	Employing Persons Who are Homeless Tax Credit

Keep all related documents, including credit forms, with your records. You may have to provide this information later to verify a credit claimed on your return.

Each nonapportionable nonrefundable credit is explained below.

#### (01) At-Home Parent Tax Credit (UC §59-10-1005)

An at-home parent may claim a nonrefundable credit of \$100 for each child 12 months old or younger on the last day of 2015. An at-home parent includes the:

- biological mother or father,
- stepmother or stepfather,
- adoptive parents,
- foster parents,
- legal guardian, and
- persons housing a child placed by a child-placing agency for legal adoption.

To qualify for the credit, all of the following conditions must be met:

1. The child must be 12 months or younger on the last day of 2015;
2. the at-home parent must provide full-time care in their residence;
3. the child must be claimed as a dependent on the at-home parent's return;
4. the total of the at-home parent's wages, tips and compensation listed on federal W-2 forms and the gross income on federal Schedule C, Profit or Loss from Business, line 7, or Schedule C-EZ, Net Profit from Business, line 1, must be \$3,000 or less for the taxable year; and
5. the federal adjusted gross income shown on TC-40 line 4 must be \$50,000 or less.

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

There is no form for this credit. Keep all related documents with your records.

#### (02) Qualified Sheltered Workshop Cash Contribution Credit (UC §59-10-1004)

**TIP** Charitable contributions claimed on the federal Schedule A cannot be claimed as a credit here.

Cash contributions made during the taxable year to a qualified Utah nonprofit rehabilitation sheltered workshop facility for persons with disabilities are eligible for the credit. Check with the workshop to make sure they have a current Day Training Provider License or Day Support Provider Certificate issued by the Department of Human Services. The credit is the lesser of \$200 or 50 percent of the total cash contributions.

There is no form for this credit. Keep all related documents with your records.

**TIP** You must enter the name of the qualified workshop on TC-40A, Part 4 to claim the credit.

**Note:** You may not carry back or forward any credit that is more than your tax liability.

For more information contact:

Division of Services for People with Disabilities  
195 N 1950 W  
Salt Lake City, UT 84116  
1-844-275-3773  
[dspd.utah.gov](http://dspd.utah.gov)



**(05) Clean Fuel Vehicle Credit**  
(UC §59-10-1009)

The Utah Division of Air Quality may authorize a tax credit for the original purchase or lease of a clean fuel vehicle or the purchase of equipment to convert a vehicle to clean fuel. The credit may only be claimed once per vehicle. See form TC-40V, *Clean Fuel Vehicle Tax Credit*, for more information.

To take the credit, you must have a TC-40V with the Division of Air Quality approval stamp. Do not send form TC-40V with your return. Keep the form and all related documents with your records.

**Note:** Any credit that is more than the tax liability for the year of purchase may be carried forward for the next five years. Track your use of the credit on TC-40V.

For more information contact:

Division of Air Quality  
195 N 1950 W  
PO Box 144820  
Salt Lake City, UT 84114-4820  
801-536-4000  
[cleanfuels.utah.gov/taxcredits/taxcreditsintro.htm](http://cleanfuels.utah.gov/taxcredits/taxcreditsintro.htm)

**(06) Historic Preservation Credit**  
(UC §59-10-1006)

The credit is for costs to restore any residential certified historic building.

Complete form TC-40H, *Historic Preservation Tax Credit*, with the State Historic Preservation Office certification, verifying the credit is approved. Do not send form TC-40H with your return. Keep the form and all related documents with your records.

**Note:** Any credit that is more than the tax liability may be carried forward for the next five years.

For more information contact:

State Historic Preservation Office  
300 S Rio Grande St.  
Salt Lake City, UT 84101  
801-245-7244  
[heritage.utah.gov/history/state-tax-credit](http://heritage.utah.gov/history/state-tax-credit)

**(07) Enterprise Zone Credit**  
(UC §63N-2-213)

**TIP** You may not claim this credit or carry it into the same year you claim the recycling market development zone credit (nonapportionable nonrefundable credit, code 10) or the targeted business tax credit (refundable credit, code 40).

The Enterprise Zone Credit is for certain businesses that hire new full-time employees, restore buildings or meet other requirements in a designated zone. Indian tribes may apply for enterprise zone designation within an Indian reservation.

If you are allocated enterprise zone credit from your ownership in a partnership or S corporation, your credit must be based upon your ownership percentage.

See [incometax.utah.gov/credits/enterprise-zones](http://incometax.utah.gov/credits/enterprise-zones).

**Note:** Any credit that is more than the tax liability may be carried forward for the next three years.

There is no form for this credit. Keep all related documents with your records.

For more information contact:

Governor's Office of Economic Development  
60 E South Temple, 3rd Floor  
PO Box 146950  
Salt Lake City, UT 84114-6950  
801-538-8804  
[business.utah.gov/programs/incentives/enterprise-zones](http://business.utah.gov/programs/incentives/enterprise-zones)

**(08) Low-Income Housing Credit**  
(UC §59-10-1010)

This credit is determined by the Utah Housing Corporation for owners of a low-income housing project who also received part of the federal low-income housing tax credit. When this credit applies, the project owner will provide you with form TC-40TCAC (issued by the Utah Housing Corporation).

If you share in this credit, get form TC-40TCAC, *Utah Low-Income Housing Tax Credit Allocation Certification*, and complete form TC-40LI, *Summary of Utah Low-Income Housing Tax Credit*. Do not send these forms with your return. Keep the forms and all related documents with your records.

The building project owner must also complete and attach to his/her return form TC-40LIS, *Utah Credit Share Summary of Low-Income Housing Project*.

**Note:** Any credit that is more than the tax liability may be carried back three years or forward for the next five years. If you are carrying this credit back or forward, also complete form TC-40LIC, *Utah Low-Income Housing Tax Credit Carryback and/or Carryforward*.

For more information contact:

Utah Housing Corporation  
2479 S Lake Park Blvd.  
West Valley City, UT 84120  
801-902-8200  
[utahhousingcorp.org](http://utahhousingcorp.org)

**(10) Recycling Market Development Zone Credit**  
(UC §59-10-1007)

**TIP** You may not claim this credit or carry it into the same year you claim the enterprise zone credit (nonapportionable nonrefundable credit, code 07) or the targeted business tax credit (refundable credit, code 40).

The credit is available for qualified machinery and equipment purchased and for other qualified expenditures made by persons and businesses operating in a designated recycling market development zone.

Complete form TC-40R, *Recycling Market Development Zone Tax Credit*, with the Governor's Office of Economic Development certification, verifying the credit is approved. Do not send form TC-40R with your return. Keep the form and all related documents with your records.

**Note:** Any credit that is more than the tax liability may be carried forward for the next three years.

For more information contact:

Governor's Office of Economic Development  
60 E South Temple, 3rd Floor  
PO Box 146950  
Salt Lake City, UT 84114-6950  
801-538-8804  
[business.utah.gov/programs/incentives/recycling-zones](http://business.utah.gov/programs/incentives/recycling-zones)

## (12) Credit for Increasing Research Activities in Utah (UC §59-10-1012)

The credit is:

1. 5 percent of your qualified expenses for increasing research activities in Utah above a base amount;
2. 5 percent of certain payments made to a qualified organization increasing basic research in Utah above a base amount; and
3. 7.5 percent of your qualified research expenses in a taxable year beginning on or after Jan. 1, 2012.

**Note:** Any credit for 1 or 2 above that is more than the tax liability may be carried forward for the next 14 taxable years.

Any credit for 3 above may not be carried forward.

There is no form for this credit. Keep all related documents with your records.

## (13) Carryover of Credit for Machinery and Equipment Used to Conduct Research (UC §59-10-1013)

The credit expired for taxable years beginning after 2010.

If you claimed a credit on your return for machinery and/or equipment used to conduct research for a year after 1997 and prior to 2011, and the credit was more than the tax liability for the year, you may carry over the excess credit to the next 14 years and use it to offset tax until used up. If you are using any remaining credit in this year, enter that carryover amount on TC-40A, Part 4, using code 13.

## (17) Credit for Income Tax Paid to Another State (UC §59-10-1003)

If you are a Utah resident or part-year resident with income that is taxed by Utah and another state(s), the District of Columbia, or a possession of the United States, you may be entitled to a credit for income tax paid to the other state(s). Nonresidents do not qualify for this credit.

Complete and attach form TC-40S, *Credit for Income Tax Paid to Another State*. If there are two or more states, use separate calculations for each state. See examples at [incometax.utah.gov/credits/taxes-paid-to-other-states](http://incometax.utah.gov/credits/taxes-paid-to-other-states). Carry the sum of the credits from TC-40S, line 7 to TC-40A, Part 4, using code 17.

Do not use the state income tax withheld from form W-2 as the tax paid to the other state. You must complete and file the other state's return to determine the tax amount paid. You may have to provide additional information later to verify this credit.

**Part-year residents** rarely qualify for this credit. If you are domiciled in Utah for part of the year and domiciled in another state for part of the year, you may only claim credit on the portion of income:

1. taxable in Utah,
2. taxed also by the other state(s), and
3. included in "Column A - Utah" income on form TC-40B.

Part-year residents must prorate and enter the tax paid to the other state(s) on TC-40S, line 6. The credit only applies to the part of the tax paid on the income taxed in both states and shown on line 1.

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

Keep a signed copy of the other state's return and all related documents with your records.

## (19) Live Organ Donation Expenses Credit (UC §59-10-1015)

You may claim a credit up to \$10,000 of qualified costs incurred for donating human bone marrow, or any part of an intestine, kidney, liver, lung, or pancreas for transplanting in another person. Qualified expenses include travel, lodging or a "lost wage" if the expense was not reimbursed, and the organ was donated by you or a dependent on your return.

**Note:** Any credit that is more than the tax liability may be carried forward for the next five years.

Complete form TC-40T, *Live Organ Donation Expenses Credit*. Do not send form TC-40T with your return. Keep the form and related documents with your records.

## (21) Renewable Residential Energy Systems Credit (UC §59-10-1014)

This credit is for reasonable costs, including installation, of a residential energy system that supplies energy to a Utah residential unit. Additional residential energy systems or parts may be claimed in following years as long as the total amount claimed does not exceed \$2,000 per residential unit. If the residence is sold to a non-business entity before claiming the tax credit, you may irrevocably transfer the right to the credit to the new owner. The principal portion of the system's lease payments may qualify for the credit if the lessor irrevocably transfers the right to the credit to the new owner.

Get form TC-40E, *Renewable Residential and Commercial Energy Systems Tax Credits*, from the Governor's Office of Energy Development with their certification stamp, verifying the credit is approved and showing the amount of the approved credit. Do not send form TC-40E with your return. Keep the form and all related documents with your records.

**Note:** Any credit that is more than the tax liability may be carried forward for the next four years.

For more information contact:

Governor's Office of Energy Development (GOED)  
60 E South Temple, Suite 300  
PO Box 144845  
Salt Lake City, UT 84114-4845  
801-538-8732

[energy.utah.gov/funding-incentives/financing-for-infrastructure](http://energy.utah.gov/funding-incentives/financing-for-infrastructure)

## (25) Combat Related Death Tax Credit (UC §59-10-1027)

If you are filing a return on behalf of a military service member who died as a result of military service in a combat zone, you may claim a nonrefundable tax credit equal to the amount of the tax liability on the return attributable to the deceased service member.

To qualify for the credit, all of the following conditions must be met:

1. The military service member must have been in an active or reserve component of the United States Army, Navy, Air Force, Marine Corps, or Coast Guard;
2. The combat related death must have occurred on or after Jan. 1, 2010;

3. The death must have occurred while the military service member was serving in a combat zone, or be the result of a wound, disease, or injury incurred while serving in a combat zone; and
4. The service must have been on or after the date declared by the President of the United States by Executive Order as a combat zone, and on or before such designation is terminated by the President.

If the return is being filed by a single person (or married filing separately), the credit is equal to the tax liability shown on line 22. Enter this amount on TC-40A, Part 4, using code 25

If the return is being filed as married filing jointly (deceased service member and spouse), use the following calculation to determine the allowable credit.

**Calculation of Combat Related Death Credit for Joint Return**

- |  |   |       |
|--|---|-------|
| 1. Adjusted gross income on joint federal return             | 1 | _____ |
| 2. Federal adjusted gross income of deceased military member | 2 | _____ |
| 3. Allocated percentage - divide line 2 by line 1            | 3 | _____ |
| 4. Amount of tax liability from TC-40, line 22               | 4 | _____ |
| 5. Combat Related Death Credit – multiply line 3 by line 4.  | 5 | _____ |

**Enter this amount on TC-40A, Part 4, using code 25.**

**Note:** You may use a different method of allocating the tax liability if that method more accurately reflects the deceased service member's tax liability.

**(27) Veteran Employment Tax Credit (UC §59-10-1031)**

A nonrefundable credit is available to taxpayers who hire a qualified, recently deployed veteran in a taxable year that begins on or after Jan. 1, 2012.

A qualified, recently deployed veteran is a person who was mobilized to active federal military service in an active or reserve component of the United States Armed Forces, and received an honorable or general discharge within the two-year period before the employment begins.

To qualify for the credit, the qualified veteran must meet all of the following conditions:

1. received an honorable or general discharge within the two-year period before the employment begins;
2. was collecting or was eligible to collect unemployment benefits, or has exhausted their unemployment benefits within the last two years, under Title 35A, Chapter 4, Part 4, *Benefits and Eligibility*;
3. work for the taxpayer for at least 35 hours per week for not less than 45 of the 52 weeks following the veteran's employment start date.

The credit is claimed beginning in the year the 45 consecutive weeks in paragraph 3 above are met.

Calculate the credit as follows:

**First Year Credit**

(count all months in the year the 45-week requirement is met):

- |  |   |            |
|--|---|------------|
| 1. Number of months or partial months the veteran was employed in the first year | 1 | _____      |
| 2. Monthly credit allowable in first year  | 2 | <b>200</b> |
| 3. First year credit – multiply line 1 by line 2 (maximum \$2,400)               | 3 | _____      |

**Second Year Credit:**

- |  |   |            |
|--|---|------------|
| 4. Number of months or partial months the veteran was employed in the 2nd year | 4 | _____      |
| 5. Monthly credit allowable in second year                                     | 5 | <b>400</b> |
| 6. Second year credit – multiply line 4 by line 5 (maximum (\$4,800)           | 6 | _____      |

We will not refund any credit greater than your tax due, but you may carry it forward to offset tax for up to five years.

The following documentation for the qualified recently deployed veteran must be retained by the taxpayer to support the credit claimed, and made available to the Tax Commission upon request:

1. Veteran's name, last known address, and taxpayer identification or Social Security number;
2. Start date of employment;
3. Documentation establishing that the veteran was employed 45 out of the 52 weeks after the date of employment;
4. Documentation provided by the recently deployed veteran's military service unit establishing that the veteran is a recently deployed veteran; and
5. A signed statement from the Department of Workforce Services that the recently deployed veteran was collecting, was eligible to collect, or exhausted their unemployment benefits within the last two years.

**(28) Employing Persons Who Are Homeless Tax Credit (UC §59-10-1032)**

You may claim a tax credit of up to \$2,000 for hiring a homeless person if you receive a tax credit certificate from the Department of Workforce Services. A homeless person is someone whose primary nighttime residence is a permanent housing, permanent supportive, or transitional facility.

Do not send the certificate with your return. Keep the certificate and all related documents with your records.

**Note:** Any credit that is more than the tax liability may be carried forward for the next five years.

For more information contact:

Department of Workforce Services  
 140 E 300 S  
 P.O. Box 142503  
 Salt Lake City, UT 84111-2503  
 801-526-9388  
 1-800-859-3203  
**wotc@utah.gov**



## ► Part 5 – Refundable Credits

Enter the following refundable credits that apply. Attach TC-40A to your Utah return.

Write the **code and amount** of each refundable credit in Part 5. Total the amounts and carry the total to TC-40, line 38.

### Codes for Refundable Credits, TC-40A Part 5

- 39 Renewable Commercial Energy Systems Tax Credit
- 40 Targeted Business Tax Credit
- 41 Special Needs Adoption Credit
- 47 Agricultural Off-highway Gas/Undyed Diesel Credit
- 48 Farm Operation Hand Tools Credit

Keep all related documents, including credit forms, with your records. You may have to provide this information later to verify a credit claimed on your return.

Each refundable credit is explained below.

### (39) Renewable Commercial Energy Systems Tax Credit (UC §59-10-1106)

Get form TC-40E, *Renewable Residential and Commercial Energy Systems Tax Credits*, from the Governor's Office of Energy Development with their certification stamp. Do not send this form with your return. Keep the form and all related documents with your records.

For more information contact:

Governor's Office of Energy Development (GOED)  
60 E South Temple, Suite 300  
PO Box 144845  
Salt Lake City, UT 84114-4845  
801-538-8732  
[energy.utah.gov/funding-incentives/  
financing-for-infrastructure](http://energy.utah.gov/funding-incentives/financing-for-infrastructure)

### (40) Targeted Business Tax Credit (UC §63N-2-305)



**You may not claim this credit the same year you claim the enterprise zone tax credit (nonapportionable nonrefundable credit, code 07) or the recycling market development zone tax credit (nonapportionable nonrefundable credit, code 10).**

A credit is available to businesses providing a community investment project as defined in UC §§63N-2-302 through 63N-2-304. Get a certified copy of form TC-40TB, *Targeted Business Tax Credit*. Keep this form and all related documents with your records.

For more information contact:

Governor's Office of Economic Development  
60 E South Temple, 3rd Floor  
PO Box 146950  
Salt Lake City, UT 84114-6950  
801-538-8804  
[business.utah.gov/programs/incentives/  
enterprise-zones](http://business.utah.gov/programs/incentives/enterprise-zones)

### (41) Special Needs Adoption Credit (UC §59-10-1104)

You may claim a refundable credit of \$1,000 for a special needs child you adopt for whom the adoption order was issued by a court of competent jurisdiction in Utah or another state, or a foreign country. You must be a resident of the State of Utah on the date the order is issued. If the adoption is made by a foreign country, the adoption must be registered in accordance with UC §78B-6-142.

To claim this credit, the child must meet one of the following conditions: (1) be five years of age or older; (2) be under the age of 18 with a physical, emotional, or mental disability; or (3) be part of a sibling group (two or more persons) placed together for adoption.

The credit may not exceed \$1,000 per taxable year, regardless of the number of qualifying special needs children adopted during the year.

If the adoption order is issued by a court in Utah or another state, the credit may only be claimed the year the adoption order becomes final. If the adoption order is issued by a foreign country, the credit may only be claimed the year a court of competent jurisdiction in Utah orders the state registrar to file the adoption order issued by the foreign country.

There is no form for this credit. Keep all related documents with your records.

### (47) Agricultural Off-highway Gas/Undyed Diesel Credit (UC §59-13-202)

You may claim a credit of 24.5 cents per gallon for motor fuel and undyed diesel fuel bought in Utah to operate stationary farm engines and self-propelled farm machinery used solely for commercial non-highway agricultural use if the fuel was taxed at the time it was bought. This does not include (but is not limited to) the following: golf courses, horse racing, boat operations, highway seeding, vehicles registered for highway use, hobbies, personal farming, etc.

#### Credit calculation

Gallons \_\_\_\_\_ x .245 = Credit \_\_\_\_\_

There is no form for this credit. Keep all related documents with your records.

### (48) Farm Operation Hand Tools Credit (UC §59-10-1105)

This credit is for sales and use tax paid on hand tools purchased and used or consumed primarily and directly in a farming operation in Utah. The credit only applies if the purchase price of a tool is more than \$250.

There is no form for this credit. Keep all related documents with your records.

# TC-40B - Non or Part-year Resident Schedule

Use TC-40B to calculate the Utah tax for a nonresident or a part-year resident.

## Residency Status

1. If you are a nonresident, enter the two-character home state postal abbreviation. If you are a resident of a foreign country (a foreign national or citizen), enter "NA" in the home state abbreviation field.
2. If you are a part-year resident, enter the date you established residency in Utah and the date the residency ended. Enter dates in the format mm/dd/yy.

## Follow these steps to calculate your Utah tax:

1. Complete form TC-40 through line 24.
2. Complete form TC-40B, *Non or Part-Year Resident Schedule* (see line-by-line instructions, below).
3. Complete the rest of form TC-40, beginning with line 25.

Attach form TC-40B to your Utah return. **Do not attach a copy of your federal return.** Keep a copy of form TC-40B and your federal return with your records.

## Line-by-Line Instructions

**Note:** Column A is for Utah income and adjustments. Column B is for total income and adjustments.

### Lines 1 - 15

**Column A:** Enter all income (loss) earned or received from Utah sources while not a Utah resident, plus all income (loss) earned or received from all sources while a Utah resident (even if not from a Utah source) included in income on the federal return.

**Column B:** Enter the total income (loss) from all sources as reported on your federal return.

### Line 16

**Column A:** Enter only the additions to income attributable to Utah and shown on TC-40A, Part 1. In the case of an addition to income attributable to a Medical Savings Account addback or a Utah Educational Savings Plan addback, only include the addition in the Utah column to the extent it was previously subtracted from Utah taxable income. Include in Column A an equitable adjustment shown on TC-40A, Part 1, only to the extent the equitable adjustment relates to additions to income from Utah sources.

**Column B:** Enter the total additions to income shown on TC-40A, Part 1.

### Line 17

Enter the total of lines 1 through 16.

### Lines 18 - 30

**Column A:** Enter adjustments applicable to Utah income, including moving expenses when moving into Utah (line 21).

**Column B:** Enter adjustments claimed on your federal return.

### Line 31

**Column A:** Enter a subtraction for a state tax refund included on line 10 of federal form 1040, only to the extent the refund subtracted is related to Utah tax.

**Column B:** Enter the state tax refund included on line 10 of federal form 1040.

### Line 32

**Column A:** Enter only the subtractions from income attributable to Utah and shown on TC-40A, Part 2. Include in Column A an equitable adjustment shown on TC-40A, Part 2, only to the extent the equitable adjustment relates to subtractions from income from Utah sources.

**Column B:** Enter the total subtractions from income shown on TC-40A, Part 2.

### Line 33

If you have federal adjustments written in on line 36 of federal form 1040, enter the description on the Line 33 blank line and the adjustment amount in Column A and Column B.

### Line 34

Enter the total of lines 18 through 33.

**Note:** Do not report nonresident active duty military pay included in federal income in the Utah portion of income on line 1. Include a nonresident military spouse's Utah portion of income on lines 1 through 16, whichever applies, and also include the deduction claimed on TC-40A, Part 2 for this income (code 88) on line 32.

### Line 35

Subtract line 34 from line 17 for both columns A and B and enter the result.

**Note:** The amount on line 35 in column B must equal the Utah taxable income shown on TC-40, line 9.

### Line 36

Divide the total on line 35 Column A by the total on line 35 Column B, and enter the result on line 36. Round to four decimal places. Do not enter a decimal greater than 1.0000, and do not enter a negative number. (If the amount in column A or column B is zero, enter 0.0000 on line 36.)

### Line 37

Subtract TC-40, line 24 from TC-40, line 23. This is your net tax.

### Line 38

Multiply line 37 by the decimal on line 36. This is your Utah tax. Carry this amount to TC-40, line 25.

# TC-40W - Utah Withholding Tax Schedule

You must claim Utah withholding tax credits by completing form TC-40W and attaching it to your return.

Do not send copies of your W-2s, 1099s, TC-675Rs, and Utah Schedule K-1 with your Utah return. Keep all these forms with your tax records.

Processing may be delayed or your withholding tax credits may be disallowed if you do not complete TC-40W as explained below and submit it with your Utah return.

## ▶ TC-40W, Part 1

Report Utah withholding tax from the following forms:

- Federal form W-2, *Wage and Tax Statement*
- Federal form 1099 (with Utah withholding), including 1099-R, 1099-MISC, 1099-G, etc.

Do not send W-2s or 1099s with your Utah return. Keep them in your files.

Processing may be delayed or the withholding tax credit disallowed if you do not complete TC-40W with all required information.

To claim credit for Utah withholding tax, complete TC-40W, page 1. Enter the following information from form W-2 or 1099:

Line 1 - Enter the employer/payer federal EIN (W-2 box "b," or 1099).

Line 2 - Enter the employer/payer Utah withholding account number (W-2 box 15, or 1099).

### FYI: Withholding Account Number

The Utah withholding account number is a 14-character number. The first eleven characters are numeric and the last three are "WTH." Do not enter hyphens. Example: 12345678901WTH.

If form W-2 or 1099 does not include this number, contact the employer or payer to obtain the correct number to enter on TC-40W, Part 1. Failure to include this number on TC-40W may cause your withholding to be disallowed and delay any refund.

Line 3 - Enter the employer/payer name and address (W-2 box "c," or 1099).

Line 4 - Enter an "X" if the income and withholding tax are from a form 1099.

Line 5 - Enter the Social Security number (shown on the W-2 box "a," or 1099).

Line 6 - Enter your Utah wages or income being reported (or your spouse's, if filing jointly) (W-2 box 16, or 1099).

Line 7 - Enter your Utah withholding tax (or your spouse's, if filing jointly) (W-2 box 17, or 1099).

**Note:** If there is no Utah employer identification number on a form W-2 box 15, 1099-R box 13, 1099-MISC box 17, or any other 1099 form, your refund may be reduced or your tax due increased. Contact the employer or payer of the income to get the Utah ID number.

Add the amounts of Utah withholding tax from all lines 7 and enter the total at the bottom of TC-40W, page 1 and on form TC-40, page 2, line 33.

## W-2 Example

22222	a Employee's social security number 567-89-0123	OMB No. 1545-0008
b Employer identification number (EIN) 87-1234567	1 Wages, tips, other compensation 32,519.85	
c Employer's name, address, and ZIP code ABC ENTERPRISE INC 9876 MAIN ST SALT LAKE CITY UT 84101	3 Social security wages 32,519.85	
	5 Medicare wages and tips 32,519.85	
	7 Social security tips	
d Control number	9	
e Employee's first name and initial WILLIAM J SMITH	11 Nonqualified plans	
Last name 456 TIMBER DR	13 Statutory employee Retirement plan Third-party sick pay	
MURRAY UT 84150	14 Other	
f Employee's address and ZIP code		
15 State Employer's state ID number UT 12345678002WTH	16 State wages, tips, etc. 32,519.85	17 State income tax 767.99
	18 Local wages, tips, etc.	

Form **W-2** Wage and Tax Statement **2015**

## Utah TC-40W Example

Line Explanations	IMP
1 Employer/payer ID number from W-2 box "b" or 1099	Do not enter
2 Utah withholding ID number from W-2 box "15" or 1099 (14 characters, ending in WTH, no hyphens)	Use 1099
3 Employer/payer name and address from W-2 box "c" or 1099	Enter entire
4 Enter "X" if reporting Utah withholding from form 1099	Sec
5 Employee's Social Security number from W-2 box "a" or 1099	1
6 Utah wages or income from W-2 box "16" or 1099	2
7 Utah withholding tax from W-2 box "17" or 1099	3
First W-2 or 1099	4
1 87-1234567	5
2 12345678002WTH (14 characters, no hyphens)	6
3 ABC ENTERPRISE INC 9876 MAIN ST SALT LAKE CITY UT 84101	7
4	
5 567-89-0123	
6 32,520	
7 768	
Third W-2 or 1099	Four



**▶ TC-40W, Part 2**

To claim credit for Utah mineral production withholding tax, enter the following information. If from form TC-675R, enter lines 1, 2, 3 and 5; if from Utah Schedule K-1, enter lines 4 and 5.

- Line 1 - Enter the mineral producer's federal EIN (TC-675R box 2).
- Line 2 - Enter the mineral producer's name (TC-675R box 1).
- Line 3 - Enter the mineral producer's Utah withholding account number (TC-675R box 3).

**FYI: Mineral Withholding Account Number**

The Utah mineral withholding account number is a 14-character number. The first eleven characters are numeric and the last three are "WMP." Do not enter hyphens. Example: 12345678901WMP.

If form TC-675R does not include this number, contact the payer to obtain the correct number to enter on TC-40W, Part 2. Failure to include this number from a TC-675R on TC-40W may cause your withholding to be disallowed and delay any refund.

- Line 4 - If the mineral withholding tax distribution was received from a pass-through entity (partnership, LLC, LLP or S corporation), enter the pass-through entity's federal EIN. If you receive a TC-675R directly from the mineral producer, leave this line blank.
- Line 5 - Enter your mineral production withholding tax (TC-675R box 6) or your share of mineral production

withholding tax reported on Utah Schedule K-1 by a pass-through entity.

Add the amounts of mineral production withholding tax from all lines 5 and enter the total on form TC-40, page 2, line 36.

Do not send TC-675R(s) with your Utah return. Keep them in your files.

Processing may be delayed or the withholding tax credit disallowed if you do not complete TC-40W with all required information.

**▶ TC-40W, Part 3**

To claim credit for Utah withholding tax paid on your behalf by a pass-through entity (partnership, LLP, LLC or S corporation), enter the following information from the Utah Schedule K-1:

- Line 1 - Enter the pass-through entity's federal EIN (Schedule K-1 box A).
- Line 2 - Enter the pass-through entity's name (Schedule K-1 box B).
- Line 3 - Enter the Utah withholding tax withheld or paid on your behalf by the pass-through entity.

Add the amounts of pass-through entity Utah withholding tax from all lines 3 and enter the total on form TC-40, page 2, line 35.

Do not send the Utah Schedule(s) K-1 with your Utah return. Keep them in your files.

Processing may be delayed or the withholding tax credit disallowed if you do not complete TC-40W with all required information.

TC-675R Example

Statement of Utah Tax Withheld on Mineral Production				TC-675R
1. Producer's name, address, city, state and ZIP code				Rev. 6/13
ABC MINING COMPANY PO BOX 4941 PRICE UT 84501				For tax year: 2015
2. Producer's federal EIN	3. Producer's Utah account number	4. Recipient's federal EIN (or SSN if an individual)		
84-1909732	12345678002WMP	545-18-6791		
5. Utah mineral production gross payment to recipient	6. Utah tax withheld on mineral production	7. Utah mineral production gross payment not subject to withholding		
24,615.18	1,230.76	.00		
8. Recipient's name, address, city, state, ZIP code			9. Recipient entity type (check one)	
			<input type="checkbox"/> C - Corporation <input type="checkbox"/> L - Limited Liability Company <input type="checkbox"/> S - S Corporation <input type="checkbox"/> O - Limited Liability Partnership <input type="checkbox"/> I - Individual <input type="checkbox"/> T - Trust, Estate or Fiduciary <input type="checkbox"/> P - Partnership	

Mineral Production and Pass-through Withholding			TC-40W
40510	SSN 545-18-6791	Last name WINTER	2015
			Pg. 2
<b>Part 2 - Utah Mineral Production Withholding Tax - TC-675R</b>			
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.			
<b>Line Explanations</b>			
1	Producer's EIN 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	84-1909732	1	_____
2	ABC MINING COMPANY	2	_____
3	12345678002WMP (14 characters, no hyphens)	3	_____ (14 characters, no hyphens)
4	545-18-6791	4	_____
5	1,231.00	5	_____ .00
Third TC-675R or Utah Schedule K-1		Fourth TC-675R or Utah Schedule K-1	

Utah State Tax Commission

**Individual Income Tax Return Payment Coupon**

**TC-547**  
Rev. 12/11

**USE OF PAYMENT COUPON**

If you have a tax due balance on your Utah individual income tax return and you have previously filed your return (either electronically or by paper) without a payment, include the payment coupon below with your check or money order to insure proper credit to your account. Do not mail another copy of your income tax return with this payment. Sending a duplicate of your return may delay posting of the payment.

If you are sending a payment with your paper Utah individual income tax return, include the payment coupon below with your check or money order, to insure proper credit to your account.

*Do not use this return payment coupon to prepay future individual income taxes. Use form TC-546.*

**ELECTRONIC PAYMENT**

You may pay your tax online at [taxexpress.utah.gov](http://taxexpress.utah.gov).

**HOW TO PREPARE THE PAYMENT**

Make your check or money order payable to the Utah State Tax Commission. Do not send cash. The Tax Commission does not assume liability for loss of cash placed in the mail.

Print your name and address, daytime telephone number and the year the payment is for on your check or money order.

**SENDING PAYMENT COUPON**

If sending this payment coupon separate from your individual income tax return, do **NOT** mail another copy of your return with this payment.

Complete and detach the payment coupon below.

Do not attach (staple, paper clip, etc.) the check or money order to the payment coupon.

Send the payment coupon and payment to:

**Utah State Tax Commission**  
**210 N 1950 W**  
**Salt Lake City, UT 84134-0266**

**SEPARATE AND RETURN ONLY THE BOTTOM COUPON WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.**

**Individual Income Tax  
Return Payment Coupon**

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0266

**TC-547**  
Rev. 12/11

Tax year ending
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USTC Use Only
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Primary taxpayer name	Social Security no.
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Secondary taxpayer name	Social Security no.
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Address		
City	State	Zip code

<b>Payment amount enclosed</b>	<b>\$</b>		<b>00</b>
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Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to coupon. Detach check stub.

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