

40501

9998

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

2015
TC-40

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

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

1 Filing Status - enter code 1 = Single • 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er) <small>If using code 2 or 3, enter spouse's name and SSN above</small>	• 2 Exemptions - enter number a _____ Yourself* b _____ Spouse* c _____ Dependents* d _____ Dependents with a disability e _____ Total exemptions (add a through d) <small>* from federal return</small>	3 Election Campaign Fund - enter code Does not increase your tax or reduce your refund C = Constitution D = Democratic M = Independent American L = Libertarian R = Republican Yourself _____ Spouse _____ N = No contribution
---	---	---

4 Federal adjusted gross income from federal return	• 4	_____	.00
5 Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	_____	.00
6 Total income - add line 4 and line 5	6	_____	.00
7 State tax refund included on federal form 1040, line 10, if any	• 7	_____	.00
8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	_____	.00
9 Utah taxable income (loss) - subtract the sum of lines 7 and 8 from line 6	• 9	_____	.00
10 Utah tax - multiply line 9 by 5% (.05) (not less than zero)	• 10	_____	.00
11 Exemption amount - multiply line 2e by \$3,000 (if line 4 over \$154,950, see instr.)	• 11	_____	.00
12 Federal standard or itemized deductions	• 12	_____	.00
13 Add line 11 and line 12	13	_____	.00
14 State income tax deducted on federal Schedule A, line 5, if any	• 14	_____	.00
15 Subtract line 14 from line 13	15	_____	.00
16 Initial credit before phase-out - multiply line 15 by 6% (.06)	• 16	_____	.00
17 Enter: \$13,805 (if single or married filing separately); \$20,707 (if head of household); or \$27,610 (if married filing jointly or qualifying widower)	• 17	_____	.00
18 Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	_____	.00
19 Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	_____	.00
20 Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	_____	.00
21 If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	_____	
22 Utah income tax - subtract line 20 from line 10 (not less than zero)	• 22	_____	.00

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

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

Utah Individual Income Tax Return (continued)

**TC-40
2015**

Pg. 2

40502 SSN _____ Last name _____

23	Enter tax from TC-40, page 1, line 22	23	_____	.00
24	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	• 24	_____	.00
25	Full-year resident, subtract line 24 from line 23 (not less than zero) Non or Part-year resident, enter the tax from TC-40B, line 38	• 25	_____	.00
26	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)	• 26	_____	.00
27	Subtract line 26 from line 25 (not less than zero)	27	_____	.00
28	Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	• 28	_____	.00
29	AMENDED RETURN ONLY - previous refund	• 29	_____	.00
30	Recapture of low-income housing credit	• 30	_____	.00
31	Utah use tax	• 31	_____	.00
32	Total tax, use tax and additions to tax (add lines 27 through 31)	32	_____	.00
33	Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)	• 33	_____	.00
34	Credit for Utah income taxes prepaid from TC-546 and 2014 refund applied to 2015	• 34	_____	.00
35	Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2)	• 35	_____	.00
36	Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2)	• 36	_____	.00
37	AMENDED RETURN ONLY - previous payments	• 37	_____	.00
38	Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)	• 38	_____	.00
39	Total withholding and refundable credits - add lines 33 through 38	39	_____	.00
40	TAX DUE - subtract line 39 from line 32 (not less than zero)	• 40	_____	.00
41	Penalty and interest (see instructions)	41	_____	.00
42	TOTAL DUE - PAY THIS AMOUNT - add line 40 and line 41	• 42	_____	.00
43	REFUND - subtract line 32 from line 39 (not less than zero)	• 43	_____	.00
44	Amount of refund on line 43 to be applied to your 2016 taxes	• 44	_____	.00
45	DIRECT DEPOSIT YOUR REFUND - provide account information (see instructions for foreign accounts)		checking	savings
	• Routing number _____	• Account number _____	Account type: • _____	• _____

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

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

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

Part 1 - Deceased Taxpayer Information

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

• / /
mm/dd/yy

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

• / /
mm/dd/yy

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

•

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

Part 2 - Fiscal Year Filer

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

• /
mm/yySee incometax.utah.gov/topics/fiscal-year-filing.**Part 3 - Federal Form 8886 filed**If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, enter "X":• Get form and instructions at irs.gov.**Part 4 - Voluntary Contributions** (write the code and amount of each voluntary contribution)See explanation of each contribution at incometax.utah.gov/contributions and/or the TC-40 instructions

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

Part 5 - Utah Educational Savings Plan - Refund Application

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

•

Partial refunds are not allowed. UESP will divide your refund equally between all your accounts. If you do not have a UESP individual account, UESP will send you information about how to open an account and also return your refund without interest or earnings.

See uesp.org, or call 801-321-7188 or 1-800-418-2551.**Part 6 - Direct Deposit to Foreign Account**

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

•

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

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

Part 7 - Property Owner's Residential Exemption Termination Declaration

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

• Enter "X"

• Enter code

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

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

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax return.

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

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

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

Part 4 - Nonapportionable Nonrefundable Credits (write the code and amount of each credit)		Code	Amount
Code	Code	• _____	_____ .00
01 At-home parent credit	12 Research activities credit		
02 Qualified sheltered workshop credit - name: _____	13 Carryover of mach./equip. research credit	• _____	_____ .00
	17 Tax paid to another state (attach TC-40S)		
05 Clean fuel vehicle credit	19 Live organ donation expenses credit	• _____	_____ .00
06 Historic preservation credit	21 Renewable residential energy systems credit		
07 Enterprise zone credit	25 Combat related death credit	• _____	_____ .00
08 Low-income housing credit	27 Veteran employment tax credit		
10 Recycling market dev. zone credit	28 Employing persons who are homeless	• _____	_____ .00
Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26)			_____ .00

Part 5 - Refundable Credits (write the code and amount of each refundable credit)		Code	Amount
Code	Code	• _____	_____ .00
39 Renewable commercial energy systems	47 Agricultural off-highway gas/undyed diesel	• _____	_____ .00
40 Targeted business tax credit	48 Farm operation hand tools	• _____	_____ .00
41 Special needs adoption credit		• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00
Total refundable credits (add all refundable credits and enter total here and on TC-40, line 38)			_____ .00

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

40507 Retirement Tax Credit Schedule

SSN _____

Last name _____

**TC-40C
2015**

Part 1 - Taxpayer Information		You	Spouse
1	Date of birth - if born after 1952, you do not qualify for credit	1 • _____ mm/dd/yy	• _____ mm/dd/yy
Part 2 - Age 65 or over - Credit		You	Spouse
2	Enter "X" if you were age 65 or older by December 31, 2015 (or date of death)	2 _____	_____
3	Enter the total number of X's on line 2		3 _____
4	Multiply line 3 by \$450		4 _____ .00
Part 3 - Under age 65 - Retirement Income Credit		You	Spouse
5	Enter "X" if you were under age 65 and born before January 1, 1953	5 _____	_____
6	If you entered an "X" on line 5, enter \$288 in the same column	6 _____ .00	_____ .00
7	Total qualified retirement income for taxpayer checked on line 5 (see instr.)	7 _____ .00	_____ .00
8	Multiply the amount on line 7 for each column by 6% (.06)	8 _____ .00	_____ .00
9	Enter the lesser of line 6 or line 8 for each column	9 _____ .00	_____ .00
10	Total of line 9 for both columns		10 _____ .00
Part 4 - Calculation of Credit			
11	Add lines 4 and 10		11 _____ .00
12	Total income from TC-40, line 6	12 _____ .00	
13	Nontaxable interest income (from 1040 or 1040A, line 8b) (see instr.)	13 _____ .00	
14	Modified adjusted gross income (add line 12 and line 13)	14 _____ .00	
15	Enter: \$16,000, if married filing separately \$25,000, if single \$32,000, if married filing jointly or qualified widow(er) \$32,000, if head of household	15 _____ .00	
16	Subtract line 15 from line 14 (not less than zero)	16 _____ .00	
17	Multiply line 16 by 2.5% (.025)		17 _____ .00
18	Retirement credit - subtract line 17 from line 11 (not less than zero) Enter this amount on TC-40A, Part 3, using code 18		18 _____ .00

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

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

FIRST STATE

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

SECOND STATE

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

THIRD STATE

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

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

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

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

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

Mineral Production and Pass-through Withholding

40510

SSN _____

Last name _____

**TC-40W
2015**

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

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

Line Explanations

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

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

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

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

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

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

Line Explanations

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

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

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

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

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