

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.)	

<b>1 Filing Status - enter code</b> 1 = Single • 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er) <small>If using code 2 or 3, enter spouse's name and SSN above</small>	<b>• 2 Exemptions - enter number</b> a _____ Yourself* b _____ Spouse* c _____ Dependents* d _____ Dependents with a disability e _____ Total exemptions (add a through d) <small>* from federal return</small>	<b>3 Election Campaign Fund - enter code</b> Does not increase your tax or reduce your refund <b>C</b> = Constitution <b>D</b> = Democratic <b>M</b> = Independent American <b>L</b> = Libertarian <b>R</b> = Republican Yourself _____ Spouse _____ <b>N</b> = No contribution
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4 Federal adjusted gross income from federal return	• 4	_____	.00
5 Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	_____	.00
6 Total income - add line 4 and line 5	6	_____	.00
7 State tax refund included on federal form 1040, line 10, if any	• 7	_____	.00
8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	_____	.00
9 <b>Utah taxable income (loss)</b> - subtract the sum of lines 7 and 8 from line 6	• 9	_____	.00
10 <b>Utah tax</b> - multiply line 9 by 5% (.05) (not less than zero)	• 10	_____	.00
11 Exemption amount - multiply line 2e by \$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: <b>\$13,805</b> (if single or married filing separately); <b>\$20,707</b> (if head of household); or <b>\$27,610</b> (if married filing jointly or qualifying widower)	• 17	_____	.00
18 Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	_____	.00
19 Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	_____	.00
20 Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	_____	.00
21 If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	_____	
22 <b>Utah income tax</b> - subtract line 20 from line 10 (not less than zero)	• 22	_____	.00

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# Utah Individual Income Tax Return (continued)

TC-40  
2015

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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	<b>Total tax, use tax and additions to tax</b> (add lines 27 through 31)	32	_____	.00
33	Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)	• 33	_____	.00
34	Credit for Utah income taxes prepaid from TC-546 and 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	<b>TAX DUE</b> - subtract line 39 from line 32 (not less than zero)	• 40	_____	.00
41	Penalty and interest (see instructions)	41	_____	.00
42	<b>TOTAL DUE - PAY THIS AMOUNT</b> - add line 40 and line 41	• 42	_____	.00
43	<b>REFUND</b> - subtract line 32 from line 39 (not less than zero)	• 43	_____	.00
44	Amount of refund on line 43 to be applied to your 2016 taxes	• 44	_____	.00
45	<b>DIRECT DEPOSIT YOUR REFUND</b> - 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 _____	
	Firm's name and address _____					Preparer's PTIN • _____	
						Preparer's EIN • _____	

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

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

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

**Part 5 - Utah Educational Savings Plan - Refund Application**

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

•       

Partial refunds are not allowed. UESP will divide your refund equally between all your accounts. If you do not have 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](http://uesp.org), or call 801-321-7188 or 1-800-418-2551.**Part 6 - Direct Deposit to Foreign Account**

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

•       

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

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

**Part 7 - Property Owner's Residential Exemption Termination Declaration**

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

•        Enter "X"

•        Enter code

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

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

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax return.

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

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

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

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

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

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

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

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

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

# Mineral Production and Pass-through Withholding

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   |  |
| 3 Producer's Utah withholding number from box "3" of TC-675R (14 characters, ending in WMP, no hyphens) | 5 Utah mineral production withholding tax from box "6" of TC-675R or from Utah Schedule K-1.             |

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.**