

40701

9998

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

2017
TC-40

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

Full-yr Resident?

Your Social Security No. _____ Your first name _____ Your last name _____ Y/N _____

Spouse's Soc. Sec. No. _____ Spouse's first name _____ Spouse's last name _____

Address _____ Telephone number _____

If deceased, complete
page 3, Part 1

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)

If using code 2 or 3, enter spouse's name and SSN above

• 2 Exemptions - enter number

- a _____ Yourself*
 b _____ Spouse*
 c _____ Dependents*
 d _____ Dependents with a disability
 e _____ Total exemptions (add a through d)

* from federal return

3 Election Campaign Fund

Does not increase your tax or reduce your refund.
 Enter the code for the _____ Yourself _____ Spouse
 party of your choice. • _____ • _____
 See instructions for
 code letters or go to incometax.utah.gov/elect.
 If no contribution, enter **N**.

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 \$3,038 (if line 4 over \$156,900, 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: **\$13,978** (if single or married filing separately); **\$20,968** (if head
of household); or **\$27,956** (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

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

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

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 2016 refund applied to 2017

• 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

Voluntary subtractions from refund (not greater than line 43)
Enter the total from page 3, Part 5

• 44

.00

45

DIRECT DEPOSIT YOUR REMAINING 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, are filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, want to deposit into a UESP account, want to apply all/part of your refund to next year's taxes, want to send a direct deposit to a foreign account, or no longer qualify for a homeowner's exemption.

USTC ORIGINAL FORM

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 instructions for school district codes, or get codes at			
incometax.utah.gov/contributions/school-districts	• <u> </u>	<u> </u> .00	<u> </u>
15 Clean Air Fund	• <u> </u>	<u> </u> .00	<u> </u>
	• <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 - Voluntary Subtractions from Refund1. Enter the amount of your refund you want deposited into your **Utah Educational Savings Plan (UESP)** account(s):• 1 .00See instructions. Also see uesp.org, or call 1-800-418-2551.2. Enter the amount of your refund you want applied to your **2018 taxes**:• 2 .00**Total voluntary subtractions** (enter the total here and on TC-40, page 2, line 44): .00*May not be greater than the amount on line 43.***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 Utah municipal and 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	23 Health benefit plan credit		
18 Retirement tax credit (attach TC-40C)	24 Qualifying solar project credit	•	.00
20 Utah Educational Savings Plan (UESP) 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	13 Carryforward of mach./equip. research credit		
02 Qualified sheltered workshop credit - name: _____	17 Tax paid to another state (attach TC-40S)	•	.00
	19 Live organ donation expenses credit		
05 Carryforward of clean fuel vehicle credit	21 Renewable residential energy systems credit	•	.00
06 Historic preservation credit	25 Combat related death credit		
07 Carryforward of enterprise zone credit	27 Veteran employment tax credit	•	.00
08 Low-income housing credit	28 Employing persons who are homeless		
10 Recycling market dev. zone credit	63 Achieving a Better Life Experience Prog. credit	•	.00
12 Research activities credit	AA Military survivor benefits credit		
	AB Student Prosperity Savings Program credit		
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		
41 Special needs adoption	48 Farm operation hand tools	• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .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.

Residency Status: • _____ Nonresident: Home state abbreviation: _____ • _____ Part-year resident from: ____/____/____ to ____/____/____
 mm/dd/yy mm/dd/yy

Income		Col. A - UTAH	Col. B - TOTAL
1	Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)	.00	.00
2	Taxable interest income (1040/1040A line 8a, 1040EZ line 2)	.00	.00
3	Ordinary dividends (1040/1040A line 9a)	.00	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	.00	.00
5	Alimony received (1040 line 11)	.00	.00
6	Business income or (loss) (1040 line 12)	.00	.00
7	Capital gain or (loss) (1040 line 13, 1040A line 10)	.00	.00
8	Other gains or (losses) (1040 line 14)	.00	.00
9	IRA distributions - taxable amount (1040 line 15b, 1040A line 11b)	.00	.00
10	Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)	.00	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)	.00	.00
12	Farm income or (loss) (1040 line 18)	.00	.00
13	Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)	.00	.00
14	Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)	.00	.00
15	Other income (1040 line 21)	.00	.00
16	Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	.00	.00
17	Total income (loss) - add lines 1 through 16 for both columns A and B	.00	.00

Adjustments		Col. A - UTAH	Col. B - TOTAL
18	Educator expenses (1040 line 23, 1040A line 16)	.00	.00
19	Certain business expenses of reservists, performing artists, etc. (1040 line 24)	.00	.00
20	Health savings account deduction (1040 line 25)	.00	.00
21	Moving expenses (1040 line 26) - enter in col. A only expenses moving into Utah	.00	.00
22	Deductible part of self-employment tax (1040 line 27)	.00	.00
23	Self-employed SEP, SIMPLE and qualified plans (1040 line 28)	.00	.00
24	Self-employed health insurance deduction (1040 line 29)	.00	.00
25	Penalty on early withdrawal of savings (1040 line 30)	.00	.00
26	Alimony paid (1040 line 31a)	.00	.00
27	IRA deduction (1040 line 32, 1040A line 17)	.00	.00
28	Student loan interest deduction (1040 line 33, 1040A line 18)	.00	.00
29	Tuition and fees (1040 line 34, 1040A line 19)	.00	.00
30	Domestic production activities deduction (1040 line 35)	.00	.00
31	Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	.00	.00
32	Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	.00	.00
33	(see instructions): _____	.00	.00
34	Total adjustments - add lines 18 through 33 for both columns A and B	.00	.00

35 Subtract line 34 from line 17 for both columns A and B • .00 • .00
 Line 35, column B must equal TC-40, line 9

Non or Part-year Resident Utah Tax

36 Divide line 35 column A by line 35 column B (to 4 decimal places) 36 _____
 Do not enter a number greater than 1.0000 or less than 0.0000

37 Subtract TC-40, line 24 from TC-40, line 23 and enter the result (not less than zero) here 37 .00

38 Multiply line 37 by the decimal on line 36. This is your Utah tax. Enter on TC-40, page 2, line 25 • 38 .00

	You	Spouse
1 Date of birth	1 • <u> / / </u> mm/dd/yy	• <u> / / </u> mm/dd/yy
2 Enter "X" if you were age 65 or older by Dec. 31, 2017 (or date of death)	2 <u> </u>	<u> </u>
3 Enter the total number of X's on line 2		3 <u> </u>
4 Multiply line 3 by \$450		4 <u> </u> .00
5 Total income from TC-40, line 6		5 <u> </u> .00
6 Nontaxable interest income (from 1040 or 1040A, line 8b) (see instr.)		6 <u> </u> .00
7 Modified adjusted gross income (add line 5 and line 6)		7 <u> </u> .00
8 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		8 <u> </u> .00
9 Subtract line 8 from line 7 (not less than zero)		9 <u> </u> .00
10 Multiply line 9 by 2.5% (.025)		10 <u> </u> .00
11 Retirement credit - subtract line 10 from line 4 (not less than zero) Enter this amount on TC-40A, Part 3, using code 18		11 <u> </u> .00

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

Credit for Income Tax Paid to Another State**TC-40S
2017**

40708

SSN _____

Last name _____

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

40710

SSN _____

Last name _____

**TC-40W
2017**

Pg. 2

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.

Individual Income Tax Return Payment CouponTC-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.

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

USTC Use Only

Primary taxpayer name	Social Security no.
-----------------------	---------------------

Secondary taxpayer name	Social Security no.
-------------------------	---------------------

Address		
City	State	Zip code

Payment amount enclosed \$	00
----------------------------	----

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.

11004