

41801

9998



Utah State Tax Commission
Utah Fiduciary Income Tax Return

2018
TC-41

For calendar year 2018 or fiscal year ending (mm/yy) /

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

Name of estate or trust

EIN or SSN

Name of fiduciary

Fiduciary address

"X" if this is an SSN:

City

State

Zip + 4

Foreign country (if not U.S.)

Table with 3 columns: 1 Type of return - enter code, 2 Status code, 3 "X" if this estate or trust has any nonresident beneficiaries. Rows include Federal total income, additions to income, total adjusted income, fiduciary fees, income distribution deduction, estate tax deduction, exemption, state tax refund, subtractions from income, total deductions, Utah taxable income, Utah tax, allowable deductions, initial credit, base phase-out amount, income subject to phase-out, phase-out amount, estate or trust tax credit, and Utah income tax.

**Utah Fiduciary Income Tax Return (continued)**

**TC-41  
2018**

41802 EIN or SSN \_\_\_\_\_ Estate/trust name \_\_\_\_\_

- 23 Enter tax from line 22 • 23 \_\_\_\_\_ .00
- 24 Apportionable nonrefundable credits from TC-41A, Part 3 (attach TC-41A, page 1) • 24 \_\_\_\_\_ .00
- 25 Subtract line 24 from line 23 (not less than zero) 25 \_\_\_\_\_ .00  
 Non or Part-year resident estate or trust - complete TC-41B before continuing on line 26
- 26 Full-year resident estate or trust - enter tax from line 25 above • 26 \_\_\_\_\_ .00  
 Non or part-year resident estate or trust - enter tax from TC-41B, line 21  
 Bankruptcy estate, see instructions and complete TC-41C
- 27 Nonapportionable nonrefundable credits from TC-41A, Part 4 (attach TC-41A, page 1) • 27 \_\_\_\_\_ .00
- 28 Subtract line 27 from line 26 (not less than zero) 28 \_\_\_\_\_ .00
- 29 AMENDED RETURN ONLY - previous refund • 29 \_\_\_\_\_ .00
- 30 Utah use tax • 30 \_\_\_\_\_ .00
- 31 Total pass-through withholding tax - enter the total amount from Schedule N, column J • 31 \_\_\_\_\_ .00  
 Note: This amount must be paid by the due date of the return, without extensions
- 32 **Total tax, additions and use tax** - add lines 28 through 31 32 \_\_\_\_\_ .00
- 33 Utah tax withheld shown on TC-41W, Part 1 (attach TC-41W, page 1) • 33 \_\_\_\_\_ .00
- 34 Credit for Utah fiduciary tax prepaid from TC-548 and 2017 refund applied to 2018 • 34 \_\_\_\_\_ .00
- 35 AMENDED RETURN ONLY - previous payments • 35 \_\_\_\_\_ .00
- 36 Refundable credits from TC-41A, Part 5 (attach TC-41A, page 2) • 36 \_\_\_\_\_ .00
- 37 Total withholding and refundable credits - add lines 33 through 36 37 \_\_\_\_\_ .00
- 38 **TAX DUE** - subtract line 37 from line 32 (not less than zero) • 38 \_\_\_\_\_ .00
- 39 Penalty and interest (see instructions) 39 \_\_\_\_\_ .00
- 40 **PAY THIS AMOUNT** - add line 38 and line 39 • 40 \_\_\_\_\_ .00
- 41 **REFUND** - subtract line 32 from line 37 (not less than zero) • 41 \_\_\_\_\_ .00
- 42 Enter the amount of refund from line 41 you want applied to your 2019 fiduciary tax • 42 \_\_\_\_\_ .00

USTC USE ONLY

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

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

**Fiduciary Supplemental Schedule**

**TC-41A  
2018**

41803

EIN or SSN \_\_\_\_\_

Estate/trust name \_\_\_\_\_

| <b>Part 1 - Additions to Income</b> (enter the code and amount of each addition to income)               |   | <b>Code</b> | <b>Amount</b> |
|--|---|-------------|---------------|
| <b>Code</b>  | <b>Code</b>                                   | • _____     | _____ .00     |
| 51 Lump sum distributions  | 58 ESBT S corporation income                  | • _____     | _____ .00     |
| 54 my529 (formerly UESP) addback*  | 62 Fiduciary adjustments - attach explanation | • _____     | _____ .00     |
| 57 Municipal bond interest   | 69 Equitable adjustments - attach explanation | • _____     | _____ .00     |
| * to the extent previously deducted or credited on Utah return   |   | • _____     | _____ .00     |
|  |   | • _____     | _____ .00     |
| <b>Total additions to income</b> (add all additions to income and enter total here and on TC-41, line 5) |   |             | _____ .00     |

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

| <b>Part 3 - Apportionable Nonrefundable Credits</b> (enter the code and amount of each credit)                 |  | <b>Code</b> | <b>Amount</b>         |
|--|--|-------------|-----------------------|
| <b>Code</b>  |  | • _____     | _____ .00             |
| 04 Capital gain transactions credit  |  | • _____     | _____ .00             |
| 20 my529 (formerly UESP) credit  |  | • _____     | _____ .00             |
| 24 Qualifying solar project credit   |  | • _____     | _____ .00             |
| 26 Gold and silver coin sale credit  |  | • _____     | _____ .00             |
|  |  | • _____     | _____ .00             |
| Total apportionable nonrefundable credits  |  |             | _____ .00             |
| Less apportionable nonrefundable credit distributed to beneficiaries on Schedule K-1                           |  |             | • <b>91</b> _____ .00 |
| <b>Total apportionable nonrefundable credits claimed by fiduciary</b>  |  |             | _____ .00             |
| (subtract credit allocated to beneficiaries from total credit and enter this amount on TC-41, page 2, line 24) |  |             |                       |

| <b>Part 4 - Nonapportionable Nonrefundable Credits</b> (enter the code and amount of each credit)              |  | <b>Code</b> | <b>Amount</b>         |
|--|--|-------------|-----------------------|
| <b>Code</b>  | <b>Code</b>  | • _____     | _____ .00             |
| 02 Qualified sheltered workshop credit - name: _____   | 13 Carryforward of mach./equip. research credit    | • _____     | _____ .00             |
| 05 Carryforward of clean fuel vehicle credit   | 17 Tax paid to another state (attach TC-41S)       | • _____     | _____ .00             |
| 06 Historic preservation credit  | 21 Renewable residential energy systems credit     | • _____     | _____ .00             |
| 07 Carryforward of enterprise zone credit  | 25 Combat related death credit                     | • _____     | _____ .00             |
| 08 Low-income housing credit   | 27 Veteran employment tax credit                   | • _____     | _____ .00             |
| 10 Recycling market dev. zone credit   | 28 Employing persons who are homeless              | • _____     | _____ .00             |
| 12 Research activities credit  | 63 Achieving a Better Life Experience Prog. credit | • _____     | _____ .00             |
|  | AB Student Prosperity Savings Program credit       |             |                       |
|  | AE Small Employer Retirement Program credit        |             |                       |
| Total nonapportionable nonrefundable credits   |  |             | _____ .00             |
| Less nonapportionable nonrefundable credit distributed to beneficiaries on Schedule K-1                        |  |             | • <b>92</b> _____ .00 |
| <b>Total nonapportionable nonrefundable credits claimed by fiduciary</b>                                       |  |             | _____ .00             |
| (subtract credit allocated to beneficiaries from total credit and enter this amount on TC-41, page 2, line 27) |  |             |                       |

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

**Fiduciary Supplemental Schedule (continued)**

**TC-41A  
2018**

41804

EIN or SSN \_\_\_\_\_

Estate/trust name \_\_\_\_\_

| <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>43</b> Pass-through entity withholding  | <b>48</b> Farm operation hand tools                  | • _____           | _____ .00     |
| <b>46</b> Mineral production withholding tax   |  | • _____           | _____ .00     |
|  |  | • _____           | _____ .00     |
|  |  | • _____           | _____ .00     |
| Total refundable credits   |  |                   | _____ .00     |
| Less refundable credit distributed to beneficiaries on Schedule K-1                                    |  | • <b>93</b> _____ | _____ .00     |
| <b>Total refundable credits claimed by fiduciary or trust</b>  |  |                   | _____ .00     |
| (subtract credit allocated to beneficiaries from total credit and enter this amount on TC-41, line 36) |  |                   |               |

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



**Bankruptcy Estate Schedule**

**TC-41C  
2018**

41806 EIN or SSN \_\_\_\_\_ Estate/trust name \_\_\_\_\_

|   |  |                    |              |
|---|--|--------------------|--------------|
| Trustee (or debtor-in-possession) _____ |  | Trustee SSN _____  |              |
| 1                                       | Federal total income (see instructions)  | • 1                | _____ .00    |
| 2                                       | Federal adjustments from federal form 1040, Schedule 1, line 36  | • 2                | _____ .00    |
| 3                                       | Federal adjusted gross income (subtract line 2 from line 1)  | 3                  | _____ .00    |
| 4                                       | Additions to income (enter code and amount below and total on line 4 (see codes in TC-40 instructions))      |                    |              |
|   | <b>Code Amount</b>   | <b>Code Amount</b> |              |
|   | • 4a _____ .00   | • 4b _____ .00     |              |
|   | • 4c _____ .00   | • 4d _____ .00     | 4 _____ .00  |
| 5                                       | Add lines 3 and 4  | 5                  | _____ .00    |
| 6                                       | State tax refund included on federal form 1040, Schedule 1, line 10  | • 6                | _____ .00    |
| 7                                       | Subtractions from income (enter code and amount below and total on line 7 (see codes in TC-40 instructions)) |                    |              |
|   | <b>Code Amount</b>   | <b>Code Amount</b> |              |
|   | • 7a _____ .00   | • 7b _____ .00     |              |
|   | • 7c _____ .00   | • 7d _____ .00     | 7 _____ .00  |
| 8                                       | Utah taxable income (loss) - subtract the total of lines 6 and 7 from line 5                                 | • 8                | _____ .00    |
| 9                                       | Utah tax - multiply line 8 by 4.95% (.0495) (not less than zero)   | • 9                | _____ .00    |
| 10                                      | Personal exemption (zero in 2018)  | 10                 | <b>0</b>     |
| 11                                      | Enter greater of \$12,000 or federal itemized deductions   | • 11               | _____ .00    |
| 12                                      | Add line 10 and line 11  | 12                 | _____ .00    |
| 13                                      | State income tax deducted on federal Schedule A, line 5  | • 13               | _____ .00    |
| 14                                      | Subtract line 13 from line 12  | 14                 | _____ .00    |
| 15                                      | Initial credit before phase-out - multiply line 14 by 6% (.06)   | • 15               | _____ .00    |
| 16                                      | Base phase-out amount  | 16                 | <b>14256</b> |
| 17                                      | Phase-out income - subtract line 16 from line 8 (not less than zero)   | 17                 | _____ .00    |
| 18                                      | Phase-out amount - multiply line 17 by 1.3% (.013)   | • 18               | _____ .00    |
| 19                                      | Taxpayer tax credit - subtract line 18 from line 15 (not less than zero)                                     | • 19               | _____ .00    |
| 20                                      | <b>Utah income tax</b> - Subtract line 19 from line 9 (not less than zero)                                   | • 20               | _____ .00    |

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

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

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

41807 **Bankruptcy Estate Schedule**  
**Non or Part-year Resident (continued)**

EIN or SSN \_\_\_\_\_ Estate/trust name \_\_\_\_\_

**Residency Status:**

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

| Income  | Column A - Utah | Column B - Total |
|---|-----------------|------------------|
| 21 Wages, salaries, tips, etc.(1040 line 1)   | .00             | .00              |
| 22 Taxable interest income (1040 line 2b)   | .00             | .00              |
| 23 Ordinary dividends (1040 line 3b)  | .00             | .00              |
| 24 IRAs, pensions and annuities - taxable amount (1040 line 4b)                               | .00             | .00              |
| 25 Social Security benefits - taxable amount (1040 line 5b)                                   | .00             | .00              |
| 26 Taxable refunds/credits/offsets of state/local income tax (1040, Schedule 1, line 10)      | .00             | .00              |
| 27 Alimony received (1040, Schedule 1, line 11)   | .00             | .00              |
| 28 Business income or (loss) (1040, Schedule 1, line 12)                                      | .00             | .00              |
| 29 Capital gain or (loss) (1040, Schedule 1, line 13)   | .00             | .00              |
| 30 Other gains or (losses) (1040 line, Schedule 1, line 14)                                   | .00             | .00              |
| 31 Rental real estate, royalties, partnerships, S corps, trusts, etc. (1040, Schd 1, line 17) | .00             | .00              |
| 32 Farm income or (loss) (1040, Schedule 1, line 18)  | .00             | .00              |
| 33 Unemployment compensation (1040, Schedule 1, line 19)                                      | .00             | .00              |
| 34 Other income (1040, Schedule 1, line 21)   | .00             | .00              |
| 35 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)                 | .00             | .00              |
| 36 Total income (loss) - add lines 21 through 35 for both columns A and B                     | .00             | .00              |

| Adjustments  | Column A - Utah | Column B - Total |
|--|-----------------|------------------|
| 37 Educator expenses (1040, Schedule 1, line 23)                                       | .00             | .00              |
| 38 Certain business expenses (1040, Schedule 1, line 24)                               | .00             | .00              |
| 39 Health savings account deduction (1040, Schedule 1, line 25)                        | .00             | .00              |
| 40 Moving expenses (1040, Schedule 1, line 26) - col. A only expenses moving into Utah | .00             | .00              |
| 41 Deductible part of self-employment tax (1040, Schedule 1, line 27)                  | .00             | .00              |
| 42 Self-employed SEP, SIMPLE and qualified plans (1040, Schedule 1, line 28)           | .00             | .00              |
| 43 Self-employed health insurance deduction (1040, Schedule 1, line 29)                | .00             | .00              |
| 44 Penalty on early withdrawal of savings (1040, Schedule 1, line 30)                  | .00             | .00              |
| 45 Alimony paid (1040, Schedule 1, line 31a)   | .00             | .00              |
| 46 IRA deduction (1040, Schedule 1, line 32)   | .00             | .00              |
| 47 Student loan interest deduction (1040, Schedule 1, line 33)                         | .00             | .00              |
| 48 Tuition and fees (1040, Schedule 1, line 34)  | .00             | .00              |
| 49 Domestic production activities deductions (1040, Schedule 1, line 35)               | .00             | .00              |
| 50 State tax refund included on federal form 1040, Schedule 1, line 10                 | .00             | .00              |
| 51 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)     | .00             | .00              |
| 52 (see instructions): _____   | .00             | .00              |
| 53 Total adjustments - add lines 37 through 52 for both columns A and B                | .00             | .00              |

54 Subtract line 53 from line 36 for both columns A and B • .00 • .00  
 Line 54, column B must equal TC-41C, page 1, line 8

| Non or Part-year Resident Bankruptcy Estate Tax   |      |       |
|---|------|-------|
| 55 Divide line 54 column A by line 54 column B (to 4 decimal places)<br>Do not enter a number greater than 1.0000 or less than 0.0000 | 55   | _____ |
| 56 Enter tax amount from TC-41, line 25   | 56   | .00   |
| 57 <b>UTAH TAX</b> - Multiply line 56 by the decimal on line 55. Enter on TC-41, line 26  | • 57 | .00   |

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

**Schedule K - Beneficiaries' Share of Income, Deductions and Credits**

EIN or SSN \_\_\_\_\_

Estate/trust name \_\_\_\_\_

▶ Number of Schedules K-1 attached to this return: \_\_\_\_\_

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

**Attach completed schedule to your Utah Fiduciary Tax return.**



**Estate or Trust Information**

A Estate or trust EIN or SSN: \_\_\_\_\_

B Estate or trust name  
 \_\_\_\_\_  
 \_\_\_\_\_

**Fiduciary Information**

C Fiduciary name, address, city, state, and ZIP code  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Beneficiary Information**

D Beneficiary's EIN or SSN \_\_\_\_\_

E Beneficiary's name, address, city, state, and ZIP code  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

F Beneficiary's phone number \_\_\_\_\_

G Percent of Utah income distributed to the beneficiary \_\_\_\_\_

H Dependent Beneficiary - enter "X" \_\_\_\_\_  
 "Statement of Dependent Beneficiary Income" on file with trustee  
 (See Schedule N instructions for definition of *dependent beneficiary*.)

**Other Information**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Tax Commission Use Only:**

\_\_\_\_\_  
 \_\_\_\_\_

| <b>Beneficiary's Share of Utah Income, Deductions and Credits</b> |   |             |               |
|---|---|-------------|---------------|
| 1a  | Utah U.S. government interest income                  | .00         |               |
| 1b  | Utah taxable municipal bond interest income           | .00         |               |
| 1c  | Utah other interest income                            | .00         |               |
| 2   | Utah ordinary dividends                               | .00         |               |
| 3   | Utah net short-term capital gain                      | .00         |               |
| 4   | Utah net long-term capital gain                       | .00         |               |
| 5   | Utah portfolio and nonbusiness income                 | .00         |               |
| 6   | Utah ordinary business income                         | .00         |               |
| 7   | Utah net rental real estate income                    | .00         |               |
| 8   | Utah other rental income                              | .00         |               |
| 9   | Utah directly apportioned deductions (describe)       | .00         |               |
|   | _____   | .00         |               |
|   | _____   | .00         |               |
|   | _____   | .00         |               |
|   | _____   | .00         |               |
| 10  | Estate tax deduction                                  | .00         |               |
| 11  | Final year Utah deductions (describe)                 | .00         |               |
|   | _____   | .00         |               |
|   | _____   | .00         |               |
|   | _____   | .00         |               |
|   | _____   | .00         |               |
| 12  | Other Utah information                                | .00         |               |
|   | _____   | .00         |               |
|   | _____   | .00         |               |
|   | _____   | .00         |               |
|   | _____   | .00         |               |
| 13  | Utah nonrefundable credits distributed to beneficiary |             |               |
|   | <b>Name of credit</b>                                 | <b>Code</b> | <b>Amount</b> |
|   | _____   | _____       | .00           |
|   | _____   | _____       | .00           |
|   | _____   | _____       | .00           |
|   | _____   | _____       | .00           |
| 14  | Utah refundable credits distributed to beneficiary    |             |               |
|   | <b>Name of Credit</b>                                 | <b>Code</b> | <b>Amount</b> |
|   | _____   | _____       | .00           |
|   | _____   | _____       | .00           |
|   | _____   | _____       | .00           |
|   | _____   | _____       | .00           |
| 15  | Utah tax withheld on behalf of beneficiary            |             | .00           |
|   | "X" if withholding waiver applied for                 | _____       |               |

**Schedule N - Pass-through Entity Withholding Tax**

**TC-41N  
2018**

41810 EIN or SSN \_\_\_\_\_ Estate/trust name \_\_\_\_\_

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

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

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

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

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

| A | Name of beneficiary   | F | Income (loss) attributable to Utah | G | 4.95% of income - F times 4.95% (.0495) (not less than zero) | H | Mineral production withholding credit | J | Withholding tax to be paid by this fiduciary (G less H and I - not less than 0) |
|---|---|---|------------------------------------|---|--|---|---------------------------------------|---|---|
| B | Withholding waiver for this beneficiary (enter "X" in column B and "0" in column F) | C | "X" if Dependent Beneficiary       | D | SSN or EIN of Beneficiary                                    | E | Beneficiary's % of income             | I | Upper-tier pass-through withholding   |

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

• B \_\_\_\_\_ • C \_\_\_\_\_ I .00

• D \_\_\_\_\_ E \_\_\_\_\_

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

• B \_\_\_\_\_ • C \_\_\_\_\_ I .00

• D \_\_\_\_\_ E \_\_\_\_\_

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

• B \_\_\_\_\_ • C \_\_\_\_\_ I .00

• D \_\_\_\_\_ E \_\_\_\_\_

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

• B \_\_\_\_\_ • C \_\_\_\_\_ I .00

• D \_\_\_\_\_ E \_\_\_\_\_

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

• B \_\_\_\_\_ • C \_\_\_\_\_ I .00

• D \_\_\_\_\_ E \_\_\_\_\_

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

• B \_\_\_\_\_ • C \_\_\_\_\_ I .00

• D \_\_\_\_\_ E \_\_\_\_\_

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

• B \_\_\_\_\_ • C \_\_\_\_\_ I .00

• D \_\_\_\_\_ E \_\_\_\_\_

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

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

**Credit for Income Tax Paid to Another State**

**TC-41S  
2018**

41811 EIN or SSN \_\_\_\_\_ Estate/trust name \_\_\_\_\_

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

**FIRST STATE**

|   |   |   |       |     |
|---|---|---|-------|-----|
| 1 | Enter only taxable income taxed by both Utah and state of: _____  | 1 | _____ | .00 |
| 2 | Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable   | 2 | _____ | .00 |
| 3 | Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.  | 3 | _____ |     |
| 4 | Utah fiduciary tax from TC-41, line 22. Part-year residents, see instructions.  | 4 | _____ | .00 |
| 5 | Credit limitation - multiply line 4 by decimal on line 3  | 5 | _____ | .00 |
| 6 | Actual fiduciary tax paid to state shown on line 1<br>Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1. | 6 | _____ | .00 |
| 7 | Credit for tax paid another state - lesser of line 5 or line 6  | 7 | _____ | .00 |

**SECOND STATE**

|   |   |   |       |     |
|---|---|---|-------|-----|
| 1 | Enter only taxable income taxed by both Utah and state of: _____  | 1 | _____ | .00 |
| 2 | Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable   | 2 | _____ | .00 |
| 3 | Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.  | 3 | _____ |     |
| 4 | Utah fiduciary tax from TC-41, line 22. Part-year residents, see instructions.  | 4 | _____ | .00 |
| 5 | Credit limitation - multiply line 4 by decimal on line 3  | 5 | _____ | .00 |
| 6 | Actual fiduciary tax paid to state shown on line 1<br>Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1. | 6 | _____ | .00 |
| 7 | Credit for tax paid another state - lesser of line 5 or line 6  | 7 | _____ | .00 |

**THIRD STATE**

|   |   |   |       |     |
|---|---|---|-------|-----|
| 1 | Enter only taxable income taxed by both Utah and state of: _____  | 1 | _____ | .00 |
| 2 | Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable   | 2 | _____ | .00 |
| 3 | Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.  | 3 | _____ |     |
| 4 | Utah fiduciary tax from TC-41, line 22. Part-year residents, see instructions.  | 4 | _____ | .00 |
| 5 | Credit limitation - multiply line 4 by decimal on line 3  | 5 | _____ | .00 |
| 6 | Actual fiduciary tax paid to state shown on line 1<br>Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1. | 6 | _____ | .00 |
| 7 | Credit for tax paid another state - lesser of line 5 or line 6  | 7 | _____ | .00 |

**Use additional forms TC-41S if claiming credits for more than three states.  
Enter the total of all amounts shown line 7 above on TC-41A, Part 4, using code 17.  
Submit page ONLY if data entered.  
Attach completed schedule to your Utah Fiduciary Tax return.**

**Part 1 - Utah Withholding Tax Schedule**

**TC-41W  
2018**

41812

EIN or SSN \_\_\_\_\_

Estate/trust name \_\_\_\_\_

| Line Explanations  | IMPORTANT   |
|--|---|
| 1 Employer/payer ID number from W-2 box "b" or 1099<br>2 Utah withholding ID number from W-2 box "15" or 1099<br><b>(14 characters, ending in WTH, no hyphens)</b><br>3 Employer/payer name and address from W-2 box "c" or 1099<br>4 Enter "X" if reporting Utah withholding from form 1099<br>5 Employee's Social Security number from W-2 box "a" or 1099<br>6 Utah wages or income from W-2 box "16" or 1099<br>7 Utah withholding tax from W-2 box "17" or 1099 | <p><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.</p> <p>Use additional forms TC-41W if you have more than four W-2s and/or 1099s with Utah withholding tax.</p> <p>Enter mineral production withholding from TC-675R in Part 2 of TC-41W; enter pass-through entity withholding in Part 3 of TC-41W.</p> |
| <p><b>First W-2 or 1099</b></p> 1 _____<br>2 _____ (14 characters, no hyphens)<br>3 _____<br>_____<br>_____<br>_____<br>4 _____<br>5 _____<br>6 _____ .00<br>7 _____ .00   | <p><b>Second W-2 or 1099</b></p> 1 _____<br>2 _____ (14 characters, no hyphens)<br>3 _____<br>_____<br>_____<br>_____<br>4 _____<br>5 _____<br>6 _____ .00<br>7 _____ .00   |
| <p><b>Third W-2 or 1099</b></p> 1 _____<br>2 _____ (14 characters, no hyphens)<br>3 _____<br>_____<br>_____<br>_____<br>4 _____<br>5 _____<br>6 _____ .00<br>7 _____ .00   | <p><b>Fourth W-2 or 1099</b></p> 1 _____<br>2 _____ (14 characters, no hyphens)<br>3 _____<br>_____<br>_____<br>_____<br>4 _____<br>5 _____<br>6 _____ .00<br>7 _____ .00   |

Enter total Utah withholding tax from all lines 7 here and on TC-41, line 33: \_\_\_\_\_ .00

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

**Mineral Production and Pass-through Withholding**

**TC-41W  
2018**

41813

EIN or SSN \_\_\_\_\_

Estate/trust name \_\_\_\_\_

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

Do not send TC-675R or Utah Schedules K-1 with return. Enter TC-675R or Schedule K-1 information below. Use additional TC-41Ws if needed.

**Line Explanations**

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

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

Enter total mineral production withholding tax from all lines 5 here and on TC-41A, Part 5, using code 46. \_\_\_\_\_ .00

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

Do not send Utah Schedule(s) K-1 with return. Enter information below. Use additional TC-41Ws if needed.

**Line Explanations**

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

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

Enter total pass-through withholding tax from all lines 3 here and on TC-41A, Part 5, using code 43: \_\_\_\_\_ .00

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

**25801 Credits Received from Upper-tier Pass-through Entities  
and Mineral Production Withholding Tax Credit on TC-675R**

EIN \_\_\_\_\_

**TC-250  
2018**

(use with TC-20S, TC-41 and TC-65)

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

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

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

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

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

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

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

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

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

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

# Statement of Dependent Beneficiary Income

Required by Utah Code §59-10-1402(17)

**TC-41DB  
2018**

By signing below, I declare that, for the taxable year ending \_\_\_\_ / \_\_\_\_ /20 \_\_\_\_, I have or will claim the beneficiary named below as a dependent on my federal income tax return.

\_\_\_\_\_  
Name of dependent beneficiary

\_\_\_\_\_  
Dependent's Social Security Number

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

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Taxpayer's Social Security Number

## Instructions:

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